

CONTRIBUTING TO THE UN SUSTAINABLE DEVELOPMENT GOALS IN THE WORLD'S LARGEST PC MANUFACTURING COMPANIES – WHAT DEVELOPMENT, FOR WHOM, AND HOW MUCH?

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<p>This is a multiple-case study about how large international PC manufacturers' commitment to the UN Sustainable Development Goals (SDGs) are reflected in the companies: what new activities have been triggered, whom do companies seek to benefit with these activities, and how the companies measure their progress towards the SDGs. No previous research was found on the topic. The purpose of this thesis is to understand what possibilities and limitations there may be related to companies taking a role as development actors through the Agenda 2030.</p> <p>This thesis relies on a relatively wide theoretical discussion. The topic relates to theories of globalization, privatization of power, global development policy, global governance and both mainstream as well as critical corporate responsibility theories.</p> <p>A multiple-case study approach was chosen as no single company seems to provide a unique case enough on its own. The number of cases is limited to three based on theoretical guidance. The three case companies Dell, HP and Lenovo are the largest in PC manufacturing and together they represent over half of the global business. They all express a commitment to the SDGs and two of them report about their SDG progress on the Goal level.</p> <p>A document analysis was conducted on the companies' public materials: the companies' corporate responsibility reports from 2016 and 2014 and the companies' global blog posts and press releases during October–December 2017. The 2016 reports were the latest reports available at the time of the data collection. The 2014 reports were used to confirm whether the reported SDG activities are truly started after the SDGs were launched. Blog posts and press releases were analyzed to gain understanding of how important the SDGs are for the company as a whole.</p> <p>The document analysis consisted of a content analysis of the chosen materials of each company separately and a thematic analysis for grouping the findings from all cases into themes of information. The key findings are that despite positive communication and good initiatives as such, the SDGs have in fact triggered very little new activities in the three companies. Also, reporting of progress is fuzzy and is not based on actual measurements of long-term development impacts. The companies have interpreted the beneficiaries of the SDGs through the business logic and by doing so, they have lost much of the Agenda 2030 spirit of "leaving no one behind". It seems like the companies use the SDGs as a frame to prove that their established corporate responsibility activities are sufficient and that their business operations are legitimate. They seem not to have used the SDGs as a basis for planning their SDG activities.</p> <p>It can be concluded that the companies' current contribution does not necessarily advance the SDGs in any relevant manner. At best, companies can add resources to development cooperation, but by putting the company and its priorities in the center of the planning, they often disregard a true development focus and the development opportunities in their activities. Industry specific initiatives that set clear minimum requirements for companies may be more efficient means for gaining positive development impacts in companies than generic development agendas, such as the SDGs.</p>			
Keywords UN Sustainable Development Goals, Agenda 2030, corporate responsibility, PC manufacturing			

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<p>Tämä on monitapaustutkimus siitä, miten suurten kansainvälisten PC-valmistajien sitoutuminen YK:n kestävän kehityksen tavoitteisiin näkyy yrityksissä: mitä uusia toimenpiteitä yritykset ovat aloittaneet näiden pohjalta, keitä yritykset pyrkivät hyödyttämään näillä toimenpiteillä, ja kuinka yritykset mittaavat edistymistään kestävän kehityksen tavoitteita kohti. Aiempaa tutkimusta aiheesta ei löydetty. Tutkimuksen tarkoitus on ymmärtää mitä mahdollisuuksia ja rajoituksia liittyy siihen, että yritykset ottavat roolia kehitystoimijoina Agenda 2030:n kautta.</p> <p>Tämän tutkielma tukeutuu verraten laajaan teoreettiseen keskusteluun. Aihe liittyy globalisaatiota, vallan yksityistämistä, globaalia kehityspolitiikkaa ja globaalia hallintaa käsitteleviin teorioihin sekä niin valtavirtaiseen yritysvastuuajatteluun kuin kriittisiin yritysvastuuteorioihin.</p> <p>Lähestymistavaksi valittiin monitapaustutkimus, koska mikään yksittäinen yritys ei vaikuttanut riittävän ainutlaatuiselta tapaukselta. Tapausten määrä on rajattu kolmeen teoriapohjaisiin perusteisiin. Tutkimukseen valittiin kolme suurinta PC-valmistajaa Dell, HP ja Lenovo, jotka yhdessä edustavat yli puolta alan globaalista kaupasta. Kaikki kolme ovat ilmaisseet sitoutumisensa YK:n kestävän kehityksen tavoitteisiin, ja kaksi yrityksistä myös raportoi edistymisestään tavoitetasolla (engl. Goal).</p> <p>Yritysten julkisista materiaaleista tehtiin dokumenttianalyysi. Siinä tutkittiin yritysten yritysvastuuraportteja vuosilta 2016 ja 2014 sekä yritysten globaaleja blogeja ja lehdistötiedotteita loka-joulukuulta 2017. Vuoden 2016 raportit olivat uusimmat saatavilla olevat raportit materiaalin keräämisen aikaan. Vuoden 2014 raporteista saatiin vertailukelpoista tietoa siitä, mitkä aktiviteetit oli aloitettu yrityksissä jo ennen YK:n kestävän kehityksen tavoitteiden julkistamista. Blogeja ja lehdistötiedotteita analysoitiin, jotta saatiin ymmärrystä siitä kuinka tärkeitä kestävän kehityksen tavoitteet ovat näissä yrityksissä yleisellä tasolla.</p> <p>Dokumenttianalyysi koostui yrityskohtaisista sisällönanalyyseistä sekä temaattisesta analyysistä, jolla eri tapausten löydökset ryhmiteltiin informatiivisiin teemoihin. Päälöydöksiä voidaan todeta, että positiivisesta viestinnästä ja sinällään hyvistä aloitteista huolimatta YK:n kestävän kehityksen tavoitteiden pohjalta oli aloitettu varsin vähän uutta näissä kolmessa yrityksessä. Raportointi edistymisestä on epämääräistä, eikä usein pohjautu todellisiin pitkäaikaisten kehitysvaikutusten mittauksiin. Tutkimuksessa mukana olevat yritykset ovat tulkinneet YK:n kestävän kehityksen tavoitteiden hyödynsaajia liiketoiminnan kautta, ja ovat näin jättäneet huomiotta suuren osan Agenda 2030:n hengestä "ketään ei jätetä". Vaikuttaa siltä, että yritykset ovat hyödyntäneet YK:n kestävän kehityksen tavoitteita keinona todistaa, että niiden olemassa olevat yritysvastuuohjelmat ovat riittäviä ja että niiden liiketoiminnat ovat oikeutettuja. Yritykset eivät vaikuta käyttäneen YK:n kestävän kehityksen tavoitteita raportointiensa toimenpiteiden suunnittelussa.</p> <p>Johtopäätöksenä voidaan todeta, että yritysten nykyinen panos ei välttämättä olennaisesti edistä YK:n kestävän kehityksen tavoitteiden saavuttamista. Parhaimmillaan yritykset voivat tarjota lisäresursseja kehitysyhteistyöhön, mutta koska ne asettavat omat tarpeensa suunnittelun keskiöön, niiltä jää usein huomiotta toiminnan todelliset kehitysvaikutukset ja niihin liittyvät mahdollisuudet. Teollisuudenalojen aloitteet, jotka asettavat yrityksille selkeät minimivaatimukset, saattavat olla tehokkaampi keino saavuttaa positiivisia kehitysvaikutuksia yrityksissä kuin yleisluontoiset kehitysapogendat, kuten YK:n kestävän kehityksen tavoitteet.</p>		
Avainsanat YK:n kestävän kehityksen tavoitteet, Agenda 2030, yritysvastuu, PC-valmistajat		

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1 INTRODUCTION

The United Nations Sustainable Development Goals (SDGs) that were published in 2015 are the implementation plan of Agenda 2030, the plan to transform the world and bring about sustainable development. The Agenda 2030 is a collective plan which aims to act for the prosperity of all people and the planet. It calls to action all nations, all stakeholders and all people, including companies. According to the Agenda, the greatest challenge for achieving these aims is to eradicate poverty in all its forms from all of the world (United Nations Resolution A/RES/70/1, 2015).

Private companies across industries are increasingly interested in how they can support the SDGs, and what new the SDGs may bring in their businesses. In this thesis, I discuss the links between development, companies, and the SDGs with the aim to understand what can be achieved by companies' commitment to the SDGs.

The SDGs contain the idea that what was done during the Millennium Development Agenda is not enough, and the world needs to do more for global development. The interest of this thesis is to understand what more or what different do companies do when they engage to the SDGs. In the spirit of Agenda 2030, a commitment to the SDGs should change *something* in the business a *relevant* manner. It is an open question whether this means more or different philanthropy type activities in the SDG focus areas, a shift towards the SDGs in the corporate responsibility agenda in overall, changes with positive development impact in the company's business operations, or a shift towards development orientation in the overall strategy of the company.

The aim of this thesis is to find out **how large PC manufacturers' commitment to the SDGs is reflected in the companies**. In addition to studying what development companies aim to advance with their commitment to the SDGs, it is relevant to analyze whom they aim to address in development, and how they ensure that their intentions are realized. The main research question is thus supported by three sub-questions: **what new activities** companies report about and how these differ from activities that were ongoing before the SDGs; **whom do companies see as beneficiaries** of their SDG activities; and **how they measure progress towards the SDGs**.

My claim is not that companies should replace the existing forms of development cooperation or act on each and every of the 17 Goals and 169 Targets of Agenda 2030. I will rather look into the opportunities and limitations that relate to companies contributing to development, in this case

through their commitments to the SDGs. By studying large international PC manufacturers, I hope to bring new information to the development research, as no previous research on this sector's contribution to the SDGs could be found at the time of the study. Also, some scholars (e.g. Ruggie, 2003) claim that the importance of non-state actors is downplayed in social science, and this is why a company focus may add information to the field of development studies in general.

My initial hypotheses are that the companies may have taken a superficial approach to the SDGs; that they target their SDG-related activities rather to stakeholders from whom their businesses can benefit most instead of prioritizing those groups who may need most support; that they provide partial or overly positive information about the impacts of their SDG work; and that the SDGs may not be a cross-cutting theme in the company but rather an additional topic on the corporate responsibility function's agenda.

My intention is to look into what the SDG commitments have brought along in companies – have the changes been rather rhetorical, or have the companies changed something in their corporate responsibility approaches, their operations or their business strategies due to the SDGs. I chose a case study approach, as it can explain and illustrate a complex phenomenon such as the topic of this thesis. The findings of a case study may perhaps not be generalized as such, but this does not limit the usefulness of the methodology (Yin, 2009). A document analysis consisting of a content analysis and a thematic analysis became the most useful method due to practical and ethical reasons. As a result, the initial hypotheses were proven mainly correct.

In this introduction chapter, I briefly explain why companies matter for development and what my reasons for choosing the PC manufacturing sector for this study were. I then explain how the rest of this thesis is structured.

1.1 Why companies matter in development

Companies today, especially large international companies, have impacts on global development through their geographical reach and the large scale of their operations. They are also faster than nation states in making and implementing decisions that have impacts beyond national borders. They have gained this power through an intentional liberalization process that reflected national and international politics in the past few decades.

In the globalization process since the 1970s, companies have become the drivers of economic development. As markets opened up globally, economic volatilities became global as well. The losers of the process have been countries that do not have a similar ability as the Western countries to mitigate these volatilities. Economic growth is uneven between nations and between people globally, and income gaps are wider than ever before (Ruggie, 2003).

In the 1980s and 1990s, a neoliberal process was started for political and economic reasons in the West. The role of the government was decreased in order to promote greater economic progress. Public spending was decreased as cost-effectiveness became the trend in the public sector. It was thought that continuous global market-led growth required deregulation. As a result of this neoliberalist policy change in a global context, companies shifted work to countries where the costs of employment were lower (Ruggie, 2003). Technology innovations supported the movement of jobs and continue to do so (Greig, Hulme & Turner, 2007). While international trade laws have been effectively implemented and moved to national legislations, legislation related corporate responsibility, such as labour legislation, has not become international¹ (Arthurs, 2006). National regulation has been adapted in favour of globalization and not the other way around (Cholewinski, 2006).

The neoliberal process has been simultaneous with and linked to a change in development politics. The overarching idea of development as economic growth persists after decades of development cooperation (Rist, 2014), and economic growth is nowadays often seen as a precondition for solving global development problems (Greig et al., 2007). Since the turn of the new Millennium, European countries and the United States have reduced development funds of traditional development-NGOs and channeled more funds for companies to be invested in developing countries (Adelman, 2003; Wilkins & Enghel, 2013). Even though Official Development Aid (ODA) has been on the level of approximately 0.3 % of GDP for over a decade on the global scale, in some countries, such as Finland, Denmark and the Netherlands, ODA has decreased clearly during the past years (Organisation for Economic Co-operation and Development, n.d.).

Private aid is claimed to improve the opportunities of developing countries (Adelman, 2003). Companies are however different type of actors than nations and civil society – they are designed to

¹ At the time of writing this thesis, the first European countries have begun creating laws to obligate companies to respect human rights in their production chains.

primarily create profits for their owners, not wealth for society. Channelling development aid through private companies instead of development-NGOs is seen to have adverse consequences on long-term development projects (Kepa ry, 2018). Development-NGOs and scholars are concerned with the impacts of this shift as decisions are no longer made in democratically elected bodies of societies, but privately-owned and profit-driven companies (Wilkins & Enghel, 2013). Companies tend to ignore many marginalized groups who have been in the focus of traditional development aid. Instead, companies may justify their operations with claims of benefiting the poor by selling them new products and in this way integrating them to the global market economy (Jenkins, 2005). Concerns are being raised regarding the effectiveness of privatized aid overall (Eurodad, 2018). Foreign investments are on the rise again since 2016, but especially in the Least Developed Countries, they still focus on extractive industries that have little positive development impacts (Griffiths, 2018).

In companies, their engagements to global governance through voluntary codes of conduct and to international development meet in the corporate responsibility programs. In these, large companies typically express their commitments to different national, international and sector-wide governance initiatives and standards, such as the UN Global Compact, their own codes of conduct, or industry-specific frameworks, as well as the global development agenda for example in the form of an engagement to the SDGs. In private discussions with corporate representatives, I have got the impression that companies do not make a difference between governance and development initiatives but see these as consequential steps in a process of guidance for becoming more responsible and sustainable. For example, the SDGs are often seen as a continuation to the UN Global Compact.

In the past few years, companies have become interested in what the SDGs mean for their businesses and what business opportunities they may bring along (World Business Council for Sustainable Development, 2017). Being known as a responsible business has become a competitive advantage and that is of interest for companies.

In all, private companies are increasingly important actors in the global economy, politics and in development matters. Corporate responsibility agendas of large companies aim to respond to a wide range of requirements that arise from governance and legislation gaps and from international development politics.

1.2 The PC manufacturing sector and development-related issues

Having worked in the ICT industry for over a decade, I wanted to study how this industry that has been a building block in the contemporary globalization (Greig et al., 2007) contributes to global development. The research topics related to ICT and development are many, and I wanted to choose a sector which is topical and with which the readers of this paper can easily associate.

The ICT industry is a huge business worldwide and it consists of several sub-sectors that provide products – such as PCs, mobile phones, or servers – and services – such as project management, help desk services, or programming – to consumers and organizations. Within this industry, the manufacturing of PCs is a sector that represents most, if not all, the development-related issues of the industry: metals used in PCs are extracted in developing countries, components are put together by numerous subcontractors in developing countries, PCs use electricity which can be produced in more or less sustainable ways, and when PCs come to the end of their life cycle they become hazardous waste. Manufacturers must thus take into account questions of human rights, labor rights, and environmental protection for example.

According to Martinuzzi, Kudlak, Faber, and Wiman (2011), problems in the ICT field in general relate to the use of chemical substances in the products, energy consumption during the production and use phases of the products, poor working conditions at subcontractors outside of Europe, stress of the workers, and job stability concerns. ILO (2007) also expresses concerns related to the labor rights of ICT industry workers in low-income countries.

In 2004, 180 million PCs were sold worldwide and the amount of plastic waste, lead, cadmium and mercury in e-waste between 1994 and 2003 was counted in hundreds of thousands of tons worldwide (Martinuzzi et al., 2011). Baldé, Forti, Gray, Kuehr, and Stegmann (2017) and Huisman et al. (2015) have studied the flows of global e-waste and conclude that in many cases e-waste is classified as used electronics in order to go around regulation that restricts exports of hazardous waste to developing countries. Legislation related to management of hazardous e-waste is often missing in developing countries, which leads to environmental hazards and health problems in the receiving countries (Baldé et al., 2017).

Another major concern related to PC manufacturing has been the use of conflict minerals, such as tin, tungsten, tantalum and gold (Aula, 2018). Minerals are needed for the production of electronic devices, and the use of these minerals for example in ICT devices has been claimed to prolong the conflicts in the Republic of Congo. Companies have thus begun to purchase minerals that are verified as conflict-free, but only after a long awareness-raising campaign of civil society organizations (Callaway, 2017). Recent studies however show that no company has ever been able to prove they are fully conflict mineral free, and most ICT companies still score poorly (Callaway, 2017; Fitzpatrick, Olivetti, Miller, Roth, & Kirchain, 2017).

By co-incidence, at the time of writing this thesis, the Pro Ethical Trade Finland (“Eetti”) organization published a documentary series about producing an ethical PC. The conclusions of their work are not yet available but the published short films suggest that problems of responsibility in PCs relate for example to the origins of the raw materials and conflicts related to mining, to the environmental and social impacts of dumping redundant PCs in developing countries, to reuse of raw materials, and to the lack of reusability and repairability of the devices (Eetti, n.d.).

In short, the most relevant development issues of the ICT industry are present in the PC manufacturing sector. PC manufacturers implement the SDGs in their corporate responsibility programs, and it is interesting to study what this means in practice and what can be expected from that. Are the companies merely looking for business opportunities, are they using the SDGs as a framework to promote their reputation by communicating already ongoing activities, or are they genuinely seeking ways to promote global development?

1.3 Structure of the thesis

In this Introduction chapter, I have explained why the PC manufacturing business is important for global development, and why companies should be studied as development actors.

In the next chapter, I look more closely into the theoretical backbone of this study. The key terminology, concepts and related previous research which helped planning this study are covered first. The research topic touches globalization, privatization of power, global development policy, global governance and both mainstream as well as critical corporate responsibility theories, which is why a relatively wide theoretical discussion is presented.

In the third chapter, I discuss the ethical aspects of this study and explain the methods that are used for data collection and for the analysis. I also explain why the multiple-case approach was chosen, and how the case companies were selected.

In the fourth chapter, I explain the three companies' cases separately from the research questions' point of view; what new activities the companies have started due to their commitments to the SDGs, for whom these activities are targeted, and how the companies measure their progress towards the related Goals. The chapter contains examples of activities that the companies report as SDG activities.

After explaining the three cases, I put them together to discuss whether a common SDG approach of the PC manufacturing business exists. I look into the combined approaches of the three companies and discuss the similarities and differences in them in terms of what development they aim to advance, for whom, and how progress is measured. At the end of the fifth chapter, I present the key findings of this study.

In the final chapter, I evaluate this study as whole and conclude what the value of the findings may be for research, and what further research could be done.

2 THEORETICAL FRAMEWORK

This chapter provides the theoretical framework on which the study is built. The primary purpose of the theory chapter is to explain the theoretical links between development, the SDGs, companies and corporate responsibility.

First, I explain the key concepts and terminology related to this study. There is not yet much research on the specific topic of this study, but I look into some of the closely related studies and reports that helped giving direction in the early phases of this study. I then discuss the relevant parts of theories related to globalization and the increasing power of companies in the market economy. Then I present the Agenda 2030 and the SDGs: what development they represent, how scholars evaluate the possibilities of the SDGs to success, and what is companies' role in the SDGs.

After that, I look into corporate responsibility theories as corporate responsibility. I explain what mainstream corporate responsibility is today, and how business literature sees it has developed. As I will explain, corporate responsibility is no longer seen as something that is added on the ordinary business operations, but as something that should be embedded in them to ensure business continuity. I then discuss what kind of counter streams exist in business literature related to the disputed relation between companies and development, the absences and silences in mainstream corporate responsibility, and the issues related to measuring success of corporate responsibility activities. These critical business theories provide input to evaluating the limitations of corporate responsibility and they helped in formulating the research questions.

The theoretical framework covers literature from globalization and corporate power to mainstream and critical corporate responsibility theories. By this relatively wide theoretical framework, I hope I manage to capture the complexities related to the research topic.

2.1 Key concepts and terminology

A few key concepts and terms are used repeatedly in this thesis. This sub-chapter explains briefly how they have been perceived here.

The UN Sustainable Development Goals are part of the Agenda 2030, which the United Nations published as an action plan “for people, planet and prosperity” (United Nations Resolution

A/RES/70/1, 2015, p. 1). It is part of international development politics, which seeks cooperation between all nations for the common good. The contents and the purpose of the SDGs are explained in more detail in the chapter that is dedicated for the SDGS.

The SDGs are a **global development** agenda. Development is such a multi-faceted concept that it is not reasonable to explain it here comprehensively. For the purposes of this thesis, development is understood as an *ideal* worth striving for, it is a *social process*, and it is also *intentional* (Koponen, Lanki & Kervinen, 2007, pp. 49–59). No single universal path of development has existed in the known history, but development has always been *uneven and combined*: it has never been endogenous but has always been under the influence of other societies (Anievas & Nişancıoğlu, 2015). According to Greig et al. (2007), the concept of development as *economic growth* is the most persistent mainstream view, where focus is mainly on national economic comparisons. The idea of development as *sustainability* criticizes the belief in unlimited growth and our planet's capacity to “lift” the poor countries to the same material status with current developed countries (ibid.). Referring to the SDGs as a *global* agenda means that different types of actors from all countries need to participate in executing the agenda.

Technically speaking, **globalization** is understood as the process that consists of the technological innovations, financial deregulation, mobility of production of capital, and the growth of transnational corporations that has been ongoing since the early 1970s (Greig et al., 2007). Globalization was however allowed by an intentional neoliberal change in national and international politics, in which markets were opened and companies could move production to low-cost countries. This caused problems because in many of those locations as regulation is not on the same level as it is in the West, and also because on the international level other type of regulation was thought to be more important than the need for human rights, labor rights and environmental protection (Ruggie, 2003; see also Arthurs, 2006). The reduced power of the state led to governance gaps that international organizations – and also companies – have attempted to fill in (Ruggie, 2003).

Global governance is the governing of any international relationships without an actual sovereign *global* government or authority (Finkelstein, 1995; Ruggie, 2014). It is practiced in addition to *national* and *international* politics and has evolved to fill in the regulation gaps caused by globalization. As Eriksen (2007) explains, national borders are losing importance in the multi-

national companies' business operations, but at the same time, issues related to globalization remain in the responsibility of nation states. A global government that would handle the issues impartially does not exist. According to Weiss (2012), UN member states for example tend to advocate their national interests and sovereignty over the global common good in the UN. It is acknowledged in this thesis that the UN does not have power over private companies directly, not even through the SDGs.

The **PC manufacturing** is a sector of the ICT industry. Personal computers include in this study desk PCs and laptops, but not for example tablet computers or mobile phones which are regarded as a different sector (Gartner, 2017). In this study, the term PC manufacturer refers to the brand that is written on the device, and not the component producers. It is however typical that PC manufacturers produce a range of devices in addition to PCs. It is acknowledged in this study that the corporate policies comprise all the activities of the companies, also those that are not directly related to PC manufacturing. When clearly stated in the materials, activities related to the companies' other business lines are ignored in the analysis in order to keep the information consistent and focused on the PC manufacturing part, which is the focus of this study.

Corporate responsibility is a wide term that has no single definition. Halme and Laurila (2009) define the idea of corporate responsibility as the duties that companies have towards the society and the natural environment, and the ways in which companies manage these duties. Corporate responsibility goes beyond legal compliance and the responsibilities that companies have towards their direct stakeholders, and recognizes that the necessary regulation does not always exist or it is not implemented in the local context (ibid.). Terms that are closely related to corporate responsibility are *sustainability*, which is often related to environmental responsibility but also to the long-term impacts of a company (Bansal & DesJardine, 2014; Blowfield & Murray, 2008); *corporate citizenship*, which refers to the ways in which a company operates as part of a society, often especially from the regulation compliance perspective (Shamir, 2005); and *corporate social responsibility*, which focuses more on the social aspects of corporate responsibility, or sometimes to mere philanthropy (Blowfield & Murray, 2008; Shamir, 2005). These definitions are not exclusive, and they are used in overlapping meanings (Bansal & DesJardine, 2014). The term corporate responsibility is used in this study as an umbrella term that covers all the above aspects.

As this study speaks of **stakeholders** and **beneficiaries** separately, it is good to state here what are the differences between the two terms. The term “stakeholder” comes from business literature and means an interest group that a company may have – either a group that the company has influence over or a group that has influence on the company’s success. Corporate responsibility literature refers to stakeholder management, which means the ways in which the company collaborates with the different groups that have importance to its success. In corporate responsibility, stakeholders may be local authorities, local communities, investors, subcontractors, employees of the company, or many more. “Beneficiaries” on the other hand is used in development cooperation and means the people whom a project aims to help. Beneficiaries are those groups who benefit from the development activities. In this study, beneficiaries are those groups for whom the companies’ SDG activities are aimed. As will be explained in the analysis phase, these are not necessarily the same groups that the SDGs intend to benefit.

There is a difference also between **outcomes** and **impacts** of the companies’ developmental activities. According to Idemudia (2008), companies are keen to report the immediate (economic) outcomes of their activities but rarely evaluate the long-term development impacts of their operations in different parts of the world. The separation of outcomes and impacts is important in order to understand whether company activities are driven with social transformation and persisting development in mind or with promotional and business benefits on mind.

2.2 Previous research

Being launched at the end of 2015, the SDGs is a fairly new research topic. No previous research was found on PC manufacturers’ contribution to the SDGs when writing the theory section of this thesis in late 2017 and early 2018. Papers focused on companies’ contribution to the SDGs have been regional and have not taken the case approach with focus on nominated companies (e.g. Pillai et al., 2017; Yakovleva, Kotilainen & Toivakka, 2017).

Industry-specific research on the general development impacts of international companies has been done in other fields, such as the oil industry, hospitality services, on chemical companies and on consumer products (Kolk & van Tulder, 2010). Research has also been done for example on what kinds of themes large transnational companies in general include in their corporate responsibility programs and what kind of targets they have set for themselves in this regard prior the launch of the SDGs (Rondinelli, 2007). Reports have been published on how small and medium size companies

experience their role in development and how they seek to cooperate with development organizations (The Finnish Committee for UNICEF, 2017), as well as on which Goals companies find important and intend to address in their business strategies (GlobeScan, 2017; World Business Council for Sustainable Development, 2018). Commercial consultancies have published reports on emerging trends such as corporate activism, that is companies taking a stance in political questions which may risk the immediate business benefits (Miltton, 2017).

These papers provide good background information for this study but not the adequate theoretical framework. As no previous research was found on the topic of this research, the theoretical framework is constructed from suitable parts of social science and corporate responsibility theories. The rest of this chapter explains those theories.

2.3 Increasing corporate power and a need for governance of companies in the global market economy

Companies are claimed to have gained more power compared to nation states in the globalization process. In the neoliberalization process that was explained above, public services were dismantled, and companies were needed to provide services that were earlier provided by the state (Rist, 2014). In addition, the states' jurisdiction does not reach across nation borders – however companies can make decisions that have direct impacts on people in other countries (Scherer & Palazzo, 2012).

Bull (1977/2012) speaks of the decline of the state system and presents the possibly ongoing transformation towards *a new-medievalist system* where states integrate regionally, disintegrate internally, where transnational organizations such as companies get stronger, and the world becomes unified by technology. In Bull's mind, transnational companies disregard national boundaries and form links between different sections of societies internationally. He ponders whether the companies' increasing size and share of the world's gross product will lead to a new type of an international society where companies take a more sovereign role as international actors.

In globalization, it has been necessary to re-evaluate the position of companies in society. Companies have become more and more dependent on international networks, knowhow and information, while the boundaries of a nation state have lost some of their importance (Greig et al. 2007). Scherer and Palazzo (2012) argue that in the contemporary globalized world the strict distinction between the corporate economic and the public political spheres does not hold anymore.

Companies address social and political issues and especially large international companies have claimed a political role, even to some extent a state-like role for example in promoting human rights and enabling citizen rights where the state fails to do so.

It is relatively easy for multinational companies to move to locations where human rights interpretations and labour laws are in favour of business. This corporate mobility has led to stamping of human rights especially in the Global South, as states internationally compete for foreign investments. Liberal policies contribute to the dynamic nature of business, and this has been a counteracting power to the protection of human rights and labour rights in national legislations (Arthurs, 2006., pp. 55–65).

According to Scherer and Palazzo (2012), companies operate in the globalized market in regulatory complex and heterogeneous business environments where the line between legitimate and unacceptable is not always clear. Because of that, civil society has turned their attention from governments to companies and the demand for regulation and governance beyond national borders grows.

Companies that set up voluntary regulation measures of their own do so without a public democratic mandate or control; corporate leaders are not elected by the public and no public votes have been recorder regarding private companies' operations. The moral legitimacy related to companies' operations however assumes that all stakeholders are represented, and also that stakeholders act for the common good of all. Despite this legitimacy deficit, the self-regulation of companies is generally accepted (Scherer & Palazzo, 2012).

Moon, Crane and Matten (2006) discuss companies' role in claiming power in society and in taking more responsibility of tasks often associated with the public sector. The wide privatizations that took place in the 1980s have made the companies more powerful actors of society, and at the same time the international dimensions of business have become more intense. According to Moon et. al. (ibid.), a company can be seen both as a citizen that follows laws and regulations and acts in its own benefit; as an extension of the government that operates in certain fields of public interest and provides services to the individual citizen; and also from the view that its stakeholders act as if they were citizens to the company, for example by engaging to the company through employment or as groups that attempt to influence the decision-making of a company.

Neither the state nor corporations are able to regulate the global economy and provide public goods to all globally. Global governance of companies relies on voluntary regulation of different type of actors in the absence of a global, supra-national government body.

The power of international governance institutions such as the UN is limited because they, as inter-nation actors, are able to place obligations only on their member states at best, not on corporate actors directly. Also, enforcement mechanisms are weak. Member states of such organizations are not always able to or willing to secure the wellbeing of all people in their territory. While certain members of the UN have veto rights, and the sovereignty of states is valued high, international governance bodies become arenas of power politics rather than spaces where decisions are made for the global common good (Weiss, 2012; see also Scherer & Palazzo, 2012). After the 1980s, private companies began to sponsor multilateral organisations like the UN, which raises concerns about decisions being made on market-based criteria, with private interests in mind. This is a shift away from the inter-nation approach that the system was built for, towards a global private agenda (Ugarteche, 2017).

Many attempts to govern companies have been made. I will next look briefly into what these initiatives have been like globally and explain briefly the electronic industry's response to the issue.

2.3.1 International governance initiatives for companies

Ideas of rights to life, freedom and property were formulated into legally binding national bills in Europe and North America only from the 18th century onwards. In the late 19th Century Europe, for example slavery in colonies was accepted. Companies – as well as citizens – operated under the laws of the country they were in and no international agreements of rights existed (The Finnish League for Human Rights, n.d.).

In the aftermath of the first World War, international organizations such as The League of Nations (later the United Nations, UN), the International Labour Organization (ILO) and the Organization of European Economic Cooperation (later the Organisation for Economic Co-operation and Development, OECD) were founded to safeguard peace and prosperity in the world (Rist, 2014). These organizations have published guidelines also for multinational companies since the 1970s. Examples of such initiatives are *the UN draft Code of Conduct for TNCs* (1977), *the Sullivan*

Principles from 1970s, the *OECD Guidelines for MNEs* (1976), the *ILO Tripartite declaration of principles concerning MNEs* (1976), the *UN Global Compact* (1999) and the *UN Guiding Principles on Business and Human Rights* (Carasco & Singh, 2010). Some of these are used still today and give guidance to companies on how they should operate in developing countries, but they do not bind companies directly (Carasco & Singh, 2010). More recently, companies have adopted the UN Sustainable Development Goals as guidance for how to fulfil the requirements to be responsible and sustainable in business.

Attempts to govern companies globally have been made, but so far, none of the initiatives has been able to bind companies. In addition to committing to international frameworks such as those listed above, companies themselves have launched initiatives to demonstrate they are responsible (Carasco & Singh, 2010). Industry level frameworks are one example of these. Thus, before going into the SDGs, I will briefly present the electronic industry's common response to problems in the supply chain.

2.3.2 The electronic industry's common approach – EICC or RBA

A handful of ICT companies founded in 2004 the Electronics Industry Code of Conduct (EICC), later called the Electronic Industry Citizenship Coalition (EICC), and nowadays named the Responsible Business Alliance (RBA). The initial purpose of the network was to “create a industry-wide standard on social, environmental and ethical issues in the industry supply chain” (Responsible Business Alliance, n.d.-a).

Today, RBA has tens of member companies in the technology industry (Responsible Business Alliance, n.d.-c). The organization has published reports for example on how to improve work conditions and the environmental conditions in electronics supply chains, including taking a stance against conflict minerals (Responsible Business Alliance, n.d.-d).

As in many other volunteer initiatives, there are no hard enforcement mechanisms in RBA. The Membership Compliance Program from 2017 says that in order for RBA to remain credible, its members need to remain compliant with the RBA requirements. If they do not, they may be dropped to a lower level of membership, or as the ultimate means, their membership may be terminated. RBA defines timeframes in which different types of issues must be fixed, and helps its members in this (Responsible Business Alliance, 2017, pp. 9–12). The membership fee for RBA

today is tens of thousands of dollars, which means that the membership is meant mainly for large companies (Responsible Business Alliance, n.d.-b). In the analysis section of this thesis, RBA is called EICC because that was its name at the time the company materials were written.

As will be evident below, the RBA covers many of the issues in the PC manufacturing business that have development impacts. It relates especially to Goal 8, Decent Work, as I will show in the analysis section.

* * *

In this sub-chapter, I have discussed the power of private companies that seems to expand at the expense of sovereign, democratic power held by nation states in the globalization process. There is an evident need for governing companies globally and attempts to do so have been many. At the turn of the Millennium, common international frameworks as well as industry-specific frameworks have been formed but still today they are voluntary for companies. The voluntary nature replicates in the SDGs, which I will next look into.

2.4 Agenda 2030 and the SDGs

The aim of this thesis is to find out how large international PC manufacturing companies' commitment to the SDGs has reflected in the companies. This chapter explains in short what the SDGs are, what kind of a development agenda they represent, what companies' role in the SDGs is, and what kind of expectations have been expressed about the success or failure of the SDGs.

The predecessors of the SDGs were the Millennium Development Goals (MDGs). The MDGs followed the customary idea that developed countries should fund for activities that took place in developing countries and activities targeted for companies were marginal (Hulme, 2016).

According to Hulme (ibid.), the MDGs were a first initiative that aimed to reduce poverty and human suffering globally. The key achievements of the Millennium Development Goals were that more than a billion people were lifted out of extreme poverty, child mortality dropped more than a half, half less children are out of school, and HIV/AIDS infections fell by 40 per cent (United Nations Development Programme, n.d.). Clemens and Moss (2005) write that the MDGs fell however short in the poorest countries and especially in Sub-Saharan Africa. In 2015, the MDG

agenda was replaced by Agenda 2030 and the UN Sustainable Development Goals which aim to continue from where the MDGs ended.

The five key areas in the Agenda 2030 are People, Planet, Prosperity, Peace and Partnership. It builds on earlier declarations and action agendas, such as the Universal Declaration of Human Rights, the Millennium Declaration, the Rio Declaration on Environment and Development, and the Beijing Platform for Action on women (United Nations Resolution A/RES/70/1, 2015, p. 4). The vision of the Agenda includes ideas such as ending poverty, hunger and diseases of all people; ending fear and violence in the world; providing quality education and health for all; providing safe and affordable water for all; and access to safe and sustainable energy for all, and in particular for the vulnerable (United Nations Resolution A/RES/70/1, 2015, pp. 3–4). The Agenda recognizes for example, that progress is uneven and that areas such as the African continent and least developed countries fall behind development (United Nations Resolution A/RES/70/1, 2015).

The SDGs can be regarded as the latest internationally agreed norm of global development. They aim to go beyond the MDG agenda and complete what was not achieved by those. Clemens and Moss (2005) claim that the main reasons for the MDGs falling short were that they were too ambitious and depended too much on external development aid. The SDGs in turn are meant for both developed and developing countries and they call to action governments, civil society and private companies together in a spirit of global solidarity. Companies are for the first time asked to contribute to global development along with national governments and the civil society. According to Agenda 2030 (United Nations Resolution A/RES/70/1, 2015) and the Addis Ababa Action Agenda on Financing for Development (United Nations Resolution A/RES/69/313, 2015), the means for companies to contribute are by investing and by innovating in sustainable development.

The Agenda 2030 recognizes governments as the main actors of development, and companies as actors that can support national and international development policies. The SDGs do not bind companies directly but are more of moral guidance. They do not take a position directly on industry-specific issues, such as conflict minerals or electronic waste. The Goals and Targets do however relate to many aspects of international business in general, such as labour practices, supply chain responsibility, environmental responsibility, and operating in conflict areas (United Nations Resolution A/RES/70/1, 2015).

The process of setting up the SDGs included wide consultations with actors from all sectors of the society in a conscious process of political negotiations, including business and industry, and science and technology for example (Fukuda-Parr, 2016). According to Fukuda-Parr (ibid.), the SDGs replace the old North-South aid agenda and represent a new global agenda for sustainable development where all are presumed to be actors. Poverty alleviation remains however an important part of the SDGs (ibid.).

In the following sub-chapters, I discuss what kinds of developments the SDGs represent, what companies' role in the SDGs is, and what kind of expectations there are about the success or failure of the SDGs.

2.4.1 What development do the SDGs represent?

It is acknowledged in this study that the SDGs contain and reproduce certain ideas of development and put less value on some others. This sub-chapter looks into what the embedded perceptions of development are in the SDGs.

How we define development has political consequences as it influences how global development issues are assumed to be solved. For example, it is contested whether poverty is a problem that can be solved, or rather a symptom of the actual problem. Fourie and O'Manique (2016) claim that the SDGs are a *pro-growth neoliberalist* development approach in which alternative conceptions are silenced. The state is expected to enable development, and in the process, companies have become the winners of poverty eradication.

Fourie and O'Manique's (2016) claims link with Koponen et al.'s (2007) concept of *liberal* state-enabled development. The SDGs can also be seen as an *intentional* social *process* towards an *ideal* (ibid.). Mainstream development themes of *economic growth*, *sustainability*, *security* and *freedom* are all present in the Goals (Greig et al., 2007).

The Agenda 2030 recognizes national adaptation of the Goals, but still gives the same Goals for all states. Unlike their predecessors, the SDGs however do not rely purely on external expert knowledge of the North but also encourage developing countries to come up with solutions (vs. Escobar, 1995).

According to Dar (2008), the modernist positivist heritage is strong in contemporary development politics. The goal-oriented *managerialist* approach (such as the SDGs) assumes that there is a way to build one common strategy and that the means to execute it exist. Managing development from the “outside” with help of this common strategy is assumed apolitical, and therefore alternative strategies and goals become marginalized or oppressed. Regardless of considering development as immanent, intentional or both, setting up one common development strategy in a world that is heterogeneous, and conflicting remains problematic (ibid.).

The SDGs represent a mainstream conception of development. They seek to advance economic growth of the nations, although other themes such as sustainability, security and freedom are also visible. Along with the SDGs, development is no longer something that the nations of the North provide to the nations of the South, but it is a matter of everyone’s contribution.

2.4.2 Expectations towards the SDGs

The Agenda 2030 aims to bring together nations, civil society, companies of all sizes, academia, national and local authorities and international institutions to implement and finance the SDGs (United Nations Resolution A/RES/70/1, 2015). In this subchapter, I present expectations that academic literature expresses about companies’ role in achieving the SDGs.

Hulme (2016) explains that the change from the MDGs to the SDGs is a rather small one content-wise, although specific goals became more holistic. Process-wise the change is however remarkable as the SDGs present a truly global agenda, not just an agenda of the OECD donor countries.

During the SDG negotiations, policy makers demanded a more comprehensive global governance model to be formed. To succeed, the SDGs need to mobilize actors with different motives: states, businesses and the civil society. The states’ role is however claimed to be most important for the success of the SDG agenda – states are the signees of the agenda, states must have an understanding of the boundaries of our planet; they need to secure equal access to resources and the wellbeing for all people of the world; the collaboration between different types of actors in society must be encouraged without overwhelming regulative limitations; and states need to promote a competitive environment for businesses (Hajer et al., 2015).

Sachs (2012) is optimistic that the SDGs can bring along the desired development: almost all nations of the world seem to acknowledge the importance and the urgency of social, economic and ecologic sustainability. According to Sachs, technological and social change is likely to proceed together, and it is possible to achieve the desired through partnerships between the public sector, private companies, the academia and the civil society.

Fukuda-Parr (2016) estimates that the risks related to the SDGs lie in “selectivity, simplification and national adaptation” (p. 50). Firstly, no single actor is likely to attempt to cover all 169 Targets beneath 17 Goals, which means that some Targets and Goals are likely to receive more attention than others are. Which those will be, is not known yet, though some reports show that companies are more interested in promoting for example Goal 13 Climate Action, Goal 12 Responsible Consumption and Production, Goal 11 Sustainable Cities and Communities, and Goal 8 Decent Work and Economic Growth at the cost of other Goals such as Goal 1 No Poverty, Goal 2 Zero Hunger, Goal 14 Life Below Water, and Goal 16 Peace, Justice and Strong Institutions (GlobeScan, 2017; World Business Council for Sustainable Development, 2018). Secondly, simplification of the complex and carefully negotiated Agenda 2030 text has according to her already led to misinterpretations, especially in the private sector. Thirdly, in addition to providing flexibility in local target-setting, national adaptation may also reduce the pressure to create structural change that would change the reasons behind poverty. Last, she points out that the SDGs do not have an enforcement mechanism (Fukuda-Parr, 2016).

On the eve of publishing the SDGs in early 2015, Hajer et al. (2015, p. 1653) wrote that the SDGs have good potential but pointed out four interrelated areas of attention where governments should cooperate with other actors in order for the SDGs to succeed: planetary boundaries; safe and just operating space; the energetic society; and green competition. In order to operate safely and sustainably as a human kind, we need to acknowledge and respect the boundaries of our planet. The challenge is to link the logic of doing business with the urgency of environmental problems. Being safe and just would mean that also people in developing countries have equal access to resources and conditions of human wellbeing. In an “energetic society”, all actors have transformative power: the public sector, the private sector and civil society. In order for these to operate, national regulations should be changed to support sustainable growth instead of limiting the potential of actors with different motivations and logics. In order to attract companies to compete “green”, the

SDGs should speak through opportunities instead of limitations. Green innovations are basis of a safe and just society, and governments are responsible for setting the incentives for this (ibid.).

Redman (2017) claims that the SDGs do not encourage businesses to disrupt the existing processes and values. According to Redman, it is challenging for companies to interpret the SDGs into business activities, and guidance given to companies often proposes that companies should prefer reorganizing their existing activities and performance indicators and place them into the SDG framework (see e.g. NetHope Inc., 2015; World Business Council for Sustainable Development, 2017 vs. SDG Compass, n.d.-a). This suggests that companies are encouraged rather to reshuffle – or *sustainawash* as Redman (2017) calls it – their existing strategies and business goals to fit into the SDG agenda, not to change their business operations in any significant way.

Of course, the SDGs are not the only policy that affects how companies behave. In addition to development-related agendas, companies follow many other agendas and regulation. How the SDGs position against other policies in companies is not in scope of this study, but it is recognized that because of these, the SDGs' role in companies can be relatively small.

As can be understood from the above, expectations regarding the effectiveness of the SDG agenda vary from holding them almost as a cure for any development problem to very critical views. At the time of writing this study, there is not yet enough data available to judge any expectation correct or false.

2.4.3 Companies' role in the SDGs: mobilize finance and innovate for sustainable development

Companies' role in Agenda 2030 is to generate sustainable development by innovating, financing and by applying responsible business practices (United Nations Resolution A/RES/69/313, 2015; United Nations Resolution A/RES/70/1, 2015). While Official Development Assistance (ODA) was the main means of financing the Millennium Development Goals (MDGs), the SDGs require enormously more resources than can be collected as ODA. High hopes have been put on the resources of the private sector to support the work (Mawdsley, 2018).

One role for companies in Agenda 2030 is the role of an innovator. Voegtlin and Scherer (2015) claim that it is companies' responsibility "to create, implement and diffuse new products, processes

and services that specifically address SDGs” (ibid., p. 3). According to Voegtlin and Scherer (ibid.), sustainable innovation is about combining the ideas of doing good and doing no harm. Regulation must support this; doing good should be encouraged by soft regulation and doing harm should be prevented by international hard law.

The UN standpoint to financing of the SDGs is discussed in the Addis Ababa Action Agenda (AAAA): companies’ support is needed for financing development, creating sustainable consumption and production, driving productivity with innovation, and for job creation and economic growth. The AAAA recognizes that especially developing countries fall behind development and that there is a need for “unlocking the transformative potential of people and the private sector” (United Nations Resolution A/RES/69/313, 2015, p. 3). The AAAA acknowledges that in the past foreign investment has aimed for short-term wins, which has not helped the least developed countries. Thus, new innovative incentives are needed for companies to invest in the public good in developing countries. The assumption seems to be that globalization is a pre-requisite for development: projects that are in line with local development programmes are thought to spread knowhow and technology to the society and connect local companies to the global market economy, which, according to AAAA, further promotes sustainable development (United Nations Resolution A/RES/69/313, 2015).

According to Mawdsley (2018), this neoliberal turn is however problematic. The role of public money is now to facilitate the flow of private investments into developing countries instead of financing national development programmes directly. This raises two major concerns. Firstly, companies are protected by commercial privacy, which has a significant adverse impact on transparency and accountability of development cooperation. Companies do not have similar obligations to share information, and in some cases development finance has been routed through tax havens for example. Secondly, in the private sector risk evaluation is focused on the risk of the investor, not the risk of the borrowing individuals, communities or countries. This means that risks posed on individuals, communities and countries in the developing world may go unnoticed in companies (ibid.).

The role of companies as innovators is also problematic. Companies do not have endless amounts of resources for research and development, and they prioritize innovations that are expected to bring

most profit for the company. Innovation in companies is not driven by poverty reduction but by corporate strategy. Thus, the incentive to innovate for development does not automatically exist.

While Agenda 2030 describes companies' role as investors and innovators, it does not explain clearly which of the Goals companies could or should advance. The wording of the SDGs gives some indication, but in practice companies make themselves the decisions what Goals they apply and how. Motivations to commit to the SDGs vary from moral obligation and stakeholder pressure to brand management and an interest in unexplored business opportunities, and this influences the ways in which companies apply the SDGs (World Business Council for Sustainable Development, 2017; World Business Council for Sustainable Development, 2018; see also Ruggie, 2003).

I claim that there is no right or wrong answer to which Goals companies should address in their SDG work and how, but that a commitment to the SDGs should change something in the company in some way that is relevant for development. For example, if a company reports that it has made progress regarding a Goal, I expect that the company has done something different than before in that area and can provide measured evidence of its success. I do not see how merely labeling existing activities as SDG activities would support the Agenda 2030 aspiration of generating more positive development than was achieved during the MDGs. In most companies today, the SDGs are on the agenda of the corporate responsibility function, which is a support function that typically has limited power in a company. This poses some limitations to what development impacts can be achieved in the companies.

One channel for companies to find information is the SDG Compass. The purpose of the SDG Compass is to "support companies in aligning their strategies with the SDGs and in measuring and managing their contribution" (SDG Compass, n.d.-a). The SDG Compass advises companies in how to approach the SDGs: to first understand them; then define corporate priorities related to them; set corporate goals related to the SDGs; integrate the SDGs into business; and to report and communicate about progress (ibid.). In other words, in order to develop a proper approach to the SDGs, companies should first learn the meaning and purpose of them and not rush into reporting of progress.

The SDG Compass contains also an *Inventory of Business Indicators* (SDG Compass, n.d.-b) which collects information about which of the Targets companies may be able to apply in their businesses

and gives examples of how this can be done. This information is used in this thesis to understand which of the Targets and Goals are applicable to businesses (United Nations Resolution A/RES/70/1, 2015).

It can be concluded that Agenda 2030 is the first global development agenda that invites companies to contribute to global development. Companies are given the role to finance and to innovate sustainable development, although companies also need external finance for innovations. Agenda 2030 does however not make explicitly clear which of the Goals are meant for companies and which they are not expected to address. Companies must seek for advice about this elsewhere, for example in the SDG Compass.

2.5 Mainstream conceptions of corporate responsibility

In all three companies of this study, the SDGs are part of the companies' corporate responsibility approach, and the companies report about their SDG activities in the corporate responsibility reports. That is why I explain here the purpose of corporate responsibility in a business and the limitations that may relate to implementing the SDGs in companies.

Civil society around the world has pointed out human rights violations, labour rights violations and environmental degradation caused by businesses for decades (Ruggie, 2003; see also Carasco & Singh, 2010). This public pressure and companies' increasing awareness of development issues has made companies to take more responsibility over the impacts of their operations on society and on the environment. Merely complying with law and regulation is no longer regarded sufficient corporate responsibility. Companies today are increasingly interested in engaging in different global corporate responsibility initiatives to seek for legitimacy (Carasco & Singh, 2010; Jenkins, 2005). Philanthropy and volunteer work are common parts of corporate responsibility, but in addition companies are expected to also operate in a responsible manner.

Much of the contemporary corporate responsibility is based on the *business case* approach where being responsible can be either a cost or an opportunity for the company. This chapter briefly looks into how these two approaches developed.

Jenkins (2005) explains that the history of corporate responsibility originates in the 19th century anti-trust movement in the United States. Companies began then to demonstrate volunteer measures

to avoid the planned obligatory regulation changes that may have been costly for them – and succeeded in this. A second wave of volunteer measures was seen after the Great Depression in the 1930s and 1940s when regulation changes again threatened companies, and a third one in the 1960s and 1970s when foreign investments in developing countries increased (Jenkins, 2005; see also Carasco & Singh, 2010). A fourth and still ongoing wave began at the end of the 20th century, when the Millennium Development Agenda was launched and companies adopted the United Nations Global Compact as a means of promoting the MDGs in their businesses (Jenkins, 2005).

Before the mid-1990s, corporate responsibility was considered mainly a cost for the company. Corporate responsibility focused mainly on mandatory regulation compliance, such as environmental law compliance, and companies tended to take minimal effort in operating responsibly and to avoid the extra costs generated from it. This traditional *win-lose* view was questioned in the mid-1990s when the business scholar Porter presented to the mainstream the idea that being responsible can be a business opportunity. By creating benefits for society or the environment, a company can gain profit. This is called the *win-win* approach (Joutsenvirta, Halme, Jalas, & Mäkinen, 2011). Porter and Kramer (2006) suggest that companies and the society should be considered as interconnected entities that benefit each other. Societies provide education, health care, stability and demand, whereas companies provide work, income and innovations. Put together, responsible companies operating in healthy societies can benefit all when the points of intersection are identified, social issues are prioritized correctly, and a justified corporate social agenda is created.

Research has been done to prove either view correct, but no clear evidence of the positive or negative cost impact of responsible business operations has been found. However, the so-called win-win idea remains prevailing in today's corporate responsibility practice (Joutsenvirta et al., 2011). The same logic can be found in the SDG-guidance that is provided for companies. Business opportunities from voluntarily implementing the SDG agenda are used as motivators for business leaders: for example, the World Business Council for Sustainable Development (2017, p. 5) claims that the SDGs can bring companies business opportunities worth 12 Trillion USD.

In short, the mainstream win-lose and win-win theories view corporate responsibility through the concept of a business case – either a negative or a positive one. Primary focus is on what positive or negative value corporate responsibility can create for the company. In other words, in the

mainstream approaches, corporate responsibility programs are being set up from within the market economy paradigm with the company in the center, not from societal needs.

2.6 Counter streams: what development, for whom, and how to measure progress

Critical corporate responsibility theories challenge the mainstream corporate responsibility approaches by claiming that corporate responsibility is a tool of business, not development, and that it is thus not able to address the problems of the poor and marginalized that are in the focus of the global development agenda. The actual development impacts of corporate responsibility activities are questioned as the companies' ways of measuring them are judged inadequate.

In this chapter, I look into how companies and development are connected, how marginalization is embedded in mainstream corporate responsibility, and what kind of issues relate to inadequate measurement of the long-term impacts of companies' activities.

2.6.1 How companies, corporate responsibility and development are interconnected

To understand the links between corporate responsibility and the SDGs, it is important first to understand how companies, corporate responsibility and development in general are connected to each other. In this sub-chapter, I discuss some of the recent theories related to that.

In the global market economy, business operations that create most value to the product or service are typically conducted in the West and operations that require low-cost labour tend to be conducted in developing countries. Thus, despite of the increase in trade volumes, developing countries have benefited less from globalization than industrialized countries (Koponen et al., 2007, pp. 124–128).

A shift is ongoing to channel more development funds to companies, away from traditional development-NGOs (Adelman, 2003; Wilkins & Enghel, 2013). This means that companies become more and more important actors of development policy – but they have the freedom to choose what activities and for whom they wish to advance and do that with a very different logic than NGOs. Companies themselves do not often even recognize themselves as development actors (The Finnish Committee for UNICEF, 2017).

Newell and Frynas (2007) estimate that a clear majority of the *developmental footprint* of businesses come through daily business operations. According to Utting (2007), income inequality in the world has risen sharply due to the capitalist market economy. Most companies focus their corporate responsibility efforts on external activities such as philanthropy while they simultaneously create other, even contradicting, impacts on social protection through their corporate operations (ibid.). According to Nelson (2006), companies contribute to development through a combination of their core business processes at the workplace, in the market place and through the value chain; through social investment and strategic philanthropy; and through engagement to public policy dialogue. However, according to Idemudia (2008), development initiatives with long-term impact are few and even when partnerships between companies and development organizations is established, they are uncoordinated and too few to contribute to a global transformation.

Jenkins (2005) is sceptical about the possibilities of companies to play a significant role in poverty reduction. Foreign direct investment (FDI) is often claimed to have positive development impacts, but Jenkins (ibid.) says that the results vary much depending on the local context. Another often used justification for being responsible by doing business in developing countries is job creation. It is however not in the interest of the companies to provide higher wages or to create more jobs than is necessary from a business perspective. In developing countries, investments may not lead to reduced inequalities, but may instead benefit only a small elite. Also, in poor countries, products of international companies are typically sold to the high-income consumers, not the poor or vulnerable people, which is one reason why referring to consumers as beneficiaries of the companies' presence is misleading (ibid.).

According to Banerjee (2014), corporate responsibility as a concept has limited power to create social change because it is a phenomenon that was born within the capitalist agenda itself and cannot exceed its frames (ibid.; see also Jenkins, 2005). Corporations are designed to provide shareholder value, and therefore shareholder value overrules other values. Thus, most companies are not able to take the role of a development actor that is offered to them. A large proportion of decisions that affect the societies of the world are done for business reasons by companies that are not – by their nature – democratic and publicly accountable actors (Banerjee, 2014).

Fasterling and Demuijnck (2013) claim that without remarkable changes to the international law and national legislations, corporations continue to have the possibility to act deliberately against human rights if they choose to do so, and thus the development impacts of any company depend more on individual leaders than any governance initiatives. At the same time, they are concerned with the new skills that corporate managers would need in order to evaluate the actual and potential impacts on human rights in their jurisdiction. They argue that the effectiveness of corporate responsibility in fact relies rather on the executive management's commitment than on any set of guidelines or regulation (ibid.).

According Jenkins (2005), expectations on the developmental impacts of corporate responsibility as a concept are high in development organizations and among public authorities in the West. The idea that companies can and should progress global development with their corporate responsibility initiatives has spread to international organizations such as the World Bank and the United Nations (ibid.).

Corporate responsibility is not designed to generate development as such, but it can in the best case help companies see and act on development issues that they otherwise would maybe not consider because it operates also with development agendas. The SDGs is currently one topic of interest in companies, but it is not the only one initiative that companies commit to. Companies express their engagements to many international declarations and guidelines as well as industry-specific frameworks, and these together with the internal and external stakeholders' expectations form the operational environment of the corporate responsibility function.

Overall, social scientists and critical corporate responsibility scholars do not seem to share the optimism of economists and international development organizations when it comes to companies advancing development. In Agenda 2030, a lot of hope is put on companies to finance, innovate and collaborate for sustainable development. Still, in practice, the corporate responsibility function that typically drives the company's development-related activities does not have the power to make company-wide decisions that affect the company's developmental footprint as a whole.

2.6.2 Whose development? Absences in corporate responsibility agendas

This thesis is interested in how PC manufacturers have implemented the SDGs. In addition to asking which Goals the companies choose to advance, it is important to ask whom those activities are meant to benefit.

The question “Whose development” relates to the purpose of the SDGs – it is a global development agenda that speaks of the needs of vulnerable and marginalized groups in developing countries. One part of the analysis phase of this thesis is to study whether PC manufacturers address these groups, and how – are they on the companies SDG agendas at all, are they treated as mere recipients of philanthropy or are they acknowledged as participants in the decision-making processes that touch their lives.

In strict business terms, the ones who should benefit from a company’s success are its owners. Companies have however understood that their success depends on many kinds of stakeholders – such as customers, local communities and employees – in addition to shareholders.

It has proven difficult for companies to empower marginalized stakeholder groups or change any local power structures. Empowerment is most of all a political process and that is typically outside the company’s sphere of interest. In the absence of empowerment, corporate responsibility instead strengthens the corporate power and the structures that support it and aims to legitimize the deep embeddedness of neoliberalism in the capitalist market society (Utting, 2007).

Banerjee (2014) claims that on the global scale, the communities in developing countries that are most affected by businesses are typically marginalized from the decision-making process and from sharing the benefits. He sees corporate responsibility as a strategy of exercising power and promoting a modernist globalization agenda in communities that are in fact diverse in values (ibid.). This can be explained by the nature of mainstream corporate responsibility – it reflects the fundamental values of the capitalist enterprise itself: putting profit making first, supporting free trade, and assuming that the market sets prices correct (Blowfield, 2005). These are unnegotiable values of the global market economy, and they often conflict with the interests of the expected beneficiaries of the corporate responsibility activities. Thus, corporate responsibility is not able to address the needs of society (ibid.).

Prieto-Carron, Lund-Thomsen, Chan, Muro, and Bhushan (2006) criticize the overly win-win focus of corporate responsibility in which power relations seem non-existent and decisions are assumed to be made in a consensus. Yet marginalized groups are repeatedly missing from stakeholder maps and meetings. This is especially problematic in developing countries where parts of governance are privatized to companies and is thus less rooted in the formal constitutions of society (ibid.).

Ehrnström-Fuentes and Kröger (2017) point out that companies that seek for social legitimacy often create disruptions in social discourses and processes on the local level by overweighing in the discourse those stakeholders who have most financial influence over the company's operations. As long as poverty reduction is not a business objective, long-term impacts on development cannot be achieved and the marginalized groups, such as poor rural communities, remain outside the corporate responsibility agenda (Jenkins, 2005).

According to Utting (2007), companies from the West have been weak in redistributing wealth in developing countries. Also, in their philanthropy activities they tend to focus on communities in the Global North, and channel much less to poverty eradication activities elsewhere: only 10–15 % of companies' donations are targeted to the developing world (ibid.).

Because poverty reduction has not been a business objective for companies, long-term impacts on development have not been achieved and the marginalized groups, such as poor rural communities, have remained outside the corporate responsibility agenda. Companies have however been able to contribute to positive development in poor countries by applying good governance practices, that is by paying their taxes and by resisting corruption (Jenkins, 2005).

The SDGs contain the idea of leaving no one behind and refer to least developed countries as well as vulnerable and marginalized groups under several Goals. It seems like Western companies are not successful in acknowledging the diverse needs of these companies but prioritize instead groups that are of financial interest to the company. By doing so, companies may neglect important parts of the SDGs.

2.6.3 Impacts and outcomes in the center of measuring in companies

Part of understanding what development is generated through companies' SDG activities is to understand how the impacts of the activities are measured. The third research question of this thesis

is about how PC manufacturers measure the impacts of their SDG-activities. I present here how critical business scholars discuss the topic.

Companies tend to focus much on the immediate, economic *outcomes* of the corporate activities, and less on the long-term development *impacts* of their business (Idemudia, 2008). Blowfield (2007) and Lucci (2012) claim that while annual reports present these short-term economic outcomes, companies have never measured the actual long-term development impacts in the local context. As is shown in this thesis, companies may express visions of development impacts, but rarely set any practical means of measuring progress towards them.

According to Blowfield (2007), there is a grand mismatch between the intended impacts for the intended beneficiaries and the actual, realized impacts. The success of corporate responsibility is evaluated in an instrumental way, which does not reveal the societal impacts on the assumed beneficiaries sufficiently. The expectations of stakeholders in developing countries are however often unclear to companies. Civil society organizations have been able to get more accurate information on working conditions for example than the companies themselves. Corporate ratings on their behalf are based on the CSR reports and case studies provided by the companies, which is why they lack credibility (ibid.). According to Newell and Frynas (2007), companies may from time to time have succeeded in evaluating the results of specific corporate responsibility projects, but still very little is known about businesses' actual development impacts on the larger scale.

Companies practise self-regulation in their corporate responsibility activities. However, there is no control over the results of development-oriented corporate activities. Often the companies' engagements are scattered, and companies do not possess the mandate to operate in political and social matters (Scherer & Palazzo, 2012).

Prieto-Carron et al. (2006) call for a methodology that allows studying the impacts of corporate responsibility activities in the same way that the impacts of development projects are assessed. The problem is that companies do not share information openly, and it has thus been very difficult to conduct research for example about the development impacts of several companies in the same industry sector operating in the same region. In addition, corporate initiatives that touch the developing world are limited in number and scope compared to the total of corporate responsibility

initiatives, including those that are targeted for societies of the developed countries (ibid.; see also Utting, 2007).

In short, literature suggests that businesses assess the development impacts of their activities and report on the outcomes from a business perspective – that is what benefits the activities have brought to the company and to those stakeholders whose support the company needs. It is thus important to analyze in this study how the PC manufacturers measure their progress towards the SDGs.

* * *

It is contested in literature whether corporate responsibility has as strong a role in the developmental footprint of a company as mainstream corporate responsibility theories suggest, or not. Companies operate through the stakeholder management thought and may not understand the variety of needs among those who are affected by the business but do not have financial power. Thus, many groups that the SDGs speak of may be neglected in companies' SDG work. If companies do not measure the long-term developmental impacts of their activities, they may miss the important information.

In this chapter, I have discussed the key concepts and terminology related to this study and explained what kind of related previous research existed at the time of writing this thesis. I have explained the underlying theoretical backgrounds that helped defining the research topic, and the critical corporate responsibility theories that have helped structuring the research questions. In short, it can be said that companies are expected to contribute to development by implementing the SDGs but at the same time, the possibilities of companies to advance development are widely contested.

3 METHODS AND MATERIALS

Both theoretical, practical and ethical considerations played important parts in choosing the data collection and analysis methods in this study. In this chapter, I explain what methods are chosen and why.

A qualitative approach in general enable investigation of phenomena of which little is known in beforehand. According to Gillham (2000), qualitative methods help providing answers to complex research questions, and can help getting information about the informal reality. According to Yin (2009), the biggest advantages of case studies in turn are that they can explain, describe, illustrate or enlighten complex phenomena. A case study can answer to how and why a contemporary event, over which the researcher has little or no control, has occurred. This study comprises of multiple cases in order to ensure sufficient level of understanding of the PC industry's general approach towards the SDGs. Also, no single company seemed to present a critical, rare or representative case enough for a study (*ibid.*).

In this chapter, the ethical and practical considerations are presented first because they play an important role in planning the data collection strategy. After that, the use of a multiple-case research approach, the selection of case companies, the methods of collecting data and the methods of analyzing it in this study are explained.

3.1 Ethical and practical considerations

Ethical considerations of this study relate to my own role as a researcher and an employee of an ICT company, the collecting of data from the companies, the conducting of the analysis, and the possible uses of the results. Overall, the main ethical and practical question is my double role at the time of the research (Saaranen-Kauppinen & Puusniekka, 2006).

The validity of the research results depends on recognizing the researcher's subjectivity. In a qualitative study, the researcher plays a central part (Eskola & Suoranta, 1998). When writing this thesis, I have worked in the ICT industry for over a decade and was employed throughout the research project by an ICT company that can be considered a competitor of the companies in this study. Part of that time, I worked in the corporate responsibility function of the company. The advantage of this is that I can understand the businesses of the case companies and their ways of

operating. It also means that I have to acknowledge my prejudices and former knowledge of implementing the SDGS in a company when analyzing the data.

A document analysis became the means of analysis in this thesis for a few practical and ethical reasons. Firstly, a research leave from work was not possible due to contractual and personal reasons, which is why a fieldwork was out of the question. Secondly, my employer's corporate rules affect how I conduct this study. For example, I could not ask for in-depth confidential information from competing companies. As a representative of another PC manufacturing company, I could also expect that the companies in this study are reluctant to respond to any kind of inquiries, and even doubt my motives. Hiding my role as an ICT company employee would however have been unethical. Thirdly, as I explain later, no interviews were granted.

Because of these reasons, publicly available materials became the sources of information in this study. No permissions need to be asked for using the materials that companies themselves have published, and there is also no need to anonymize the companies because their materials are public. Publishing the results of the study is not seen as risky – quite the opposite, I assume that the results of the study can be used for providing more information to scholars who are interested in understanding the linkages between businesses and development, and in the best case also to companies who want to improve in understanding their SDG work.

My background in the ICT industry in corporate communication and corporate responsibility positions helps to find the relevant data from the companies' materials. To ensure consistency in the analysis, I used theory guidance in setting up the data collection and analysis methods to avoid biases in interpreting the data (Yin, 2009), and the same steps of analysis are conducted to data from all three companies.

Overall, once the data collection method was chosen, this study did not seem to contain significant ethical risks.

3.2 Conducting a qualitative multiple-case study

In this sub-chapter I explain how the case study approach is understood, and what kind of a multiple-case study is conducted. The chapter also discusses the benefits and risks of the chosen approach.

The case is something where human activity is embedded in the real world; it can only be understood in the context, it exists here and now, and the precise boundaries between the case and the context are often difficult to draw. *Multiple-cases* are replicable individual experiments (Yin, 2009; Gillham, 2000). In this study the same analysis is conducted separately to the three different companies. Separate research reports are written for each company, and a cross-analysis is conducted on the findings of these reports. Choosing this approach provides an understanding of each individual company and their relation to the SDGs as well as a general understanding of the largest PC companies in relation to the SDGs. The risk of getting confused with the large amount of data is reduced by rigor in the analysis phase; the materials of each company are read carefully and documented in the research log in the same way.

This study views the companies *holistically*, that is as single global entities of business (Yin, 2009). Each of the companies have offices in tens of countries on several continents, and it would have been impossible to capture the SDG activities of each of them separately within the scope of this study. Instead, it is understood in this study that the global corporate responsibility report reflects the whole of the company's corporate responsibility activities also locally. The downside of this approach is that it may undermine possible regional and local characteristics of the companies' SDG approaches.

According to Yin (2009), the limitations of case studies typically relate to representation of the phenomenon or to lack of rigor in collecting data or constructing an analysis of it. Case studies may be biased because of the researcher's or the informants' subjectivity in relation to the research topic (Hamel, Dufour & Fortin, 2011). The representation issue is tackled in this study by including multiple companies in the analysis. A study database consisting of a research log and research reports of each company is established, and only data that is found in the material is used in order to maintain a reliable chain of evidence (Yin, 2009). Maintaining the same analysis order and principles for each case company and connecting the data to the theories presented above, helps avoiding biases of the researcher (ibid.).

Yin (2009) claims that case studies should not be generalized to a population or to the universe, but rather to the theoretical propositions in question. The mode of generalization should be analytical, which means that previous theory is used as a template against which the cases are reflected.

In short, to find out how the world's largest PC manufacturers report on progress towards the SDGs, a multiple-case study seems like the most suitable approach. Each company is treated in this study as a small case of their own, which allows me to get an understanding of both an individual company's perspective and the perspectives of the chosen largest companies together. Rigor in the data collection and analysis methods is practiced in order to avoid the most common shortcomings of the research approach.

3.3 Choosing the case companies

The ICT industry is wide and consists of companies that provide services and devices for consumers and other businesses. The case companies need to represent some kind of an entity and be sufficiently comparable with each other.

I wanted to find case companies that operate in relatively comparable business contexts in a sector that most readers can relate to and that represent the development issues related to the ICT field well enough. Manufacturing of PC devices is thus considered suitable for the purposes of this study: PCs are both consumer products and equipment that many uses for work. Quite often, not much information is available about the PCs' impacts on development, and at work many cannot influence which PCs they use.

Large international companies, in turn, were chosen because of their wide development impacts through their operations. Also, one important factor in choosing the companies is that they uttered an intention to implement the SDGs. After consideration, I decided that if I study my own employer, the risks of being biased or publishing inside information by accident are too high. Thus, I decided to find the cases from other companies.

Finding reliable information on which are the largest PC manufacturers in the world was not simple. First, national listings of largest companies were rejected as it seemed that the listed companies held different market shares in different countries, and it is not possible to determine based on that information which of the companies are largest globally. Second, lists of business magazines that companies themselves often refer to were rejected because they do not provide detailed enough information on what specific sector of the ICT industry the listed companies represent. Among the top-ranking technology companies on the two most popular corporate listings – the list of *The*

World's Biggest Public Companies (Forbes, n.d.) and the *Global 500 list* (Fortune, n.d.) – are companies that produce many kinds of devices and services. It was not possible to distinguish which of them are biggest in PC manufacturing specifically.

Eventually, Gartner's list of *World's largest PC manufacturers by worldwide shipment estimates in 2016* (Table 1. Preliminary Worldwide PC Vendor Unit Shipment Estimates for 2016 (Thousands of Units) (Gartner, 2017).) was chosen as the source of information (Gartner, 2017). Gartner is a research institution that is highly valued in the ICT field, and thus this list is considered a reliable source of information. In addition, it provides information precisely on the topic of the study. The list presents the six largest PC manufacturers Lenovo, HP, Dell, Asus, Apple and Acer by their names, while just below a quarter of the worldwide PC business are marked to belong to “other” companies.

Company	2016 Shipments	2016 Market Share (%)	2015 Shipments	2015 Market Share (%)	2016-2015 Growth (%)
Lenovo	55,888	20.7	57,274	19.9	-2.4
HP Inc.	52,458	19.4	52,548	18.3	-0.2
Dell	39,378	14.6	38,371	13.3	2.6
Asus	20,613	7.6	21,157	7.4	-2.6
Apple	18,612	6.9	20,377	7.1	-8.7
Acer Group	18,276	6.8	20,291	7.1	-9.9
Others	64,492	23.9	77,657	27.0	-17.0
Total	269,717	100.0	287,675	100.0	-6.2

Notes: Data includes desk-based PCs, notebook PCs and ultramobile premiums (such as Microsoft Surface), but not Chromebooks or iPads. All data is estimated based on a preliminary study. Final estimates will be subject to change. The statistics are based on shipments selling into channels.

Table 1. Preliminary Worldwide PC Vendor Unit Shipment Estimates for 2016 (Thousands of Units) (Gartner, 2017).

According to Yin (2009), two or three replications of a case is sufficient when the theory related to the phenomenon is clear, excessive degree of certainty is not needed, and the aim is not to generate multiple different theoretical explanations. I also thought that in order to identify any single abnormalities in the findings required studying more than one or two companies. On the other hand, based on initial reading of the listed companies' materials, studying four or more companies on the

list does not seem to provide much additional variety in findings compared to studying just three. Based on Yin's suggestion and these initial remarks, the number of companies was decided to be three.

The three largest companies on Gartner's list are **Lenovo, HP and Dell**. They represent a rough half of the worldwide PC business, which is considered sufficient for this study. Lenovo has offices in over 60 countries (Lenovo Group Limited, n.d.-a), HP in 64 countries (HP Inc., n.d.-a) and Dell in dozens of countries (Dell Inc., n.d.-a). Lenovo represented in that year 21% of the global shipments of PCs, HP 19% and Dell 15%. Other companies that produce PCs along with other devices and services may be larger in total size, but according to Gartner (2017) not in terms of PC manufacturing.

Additional reasoning for including these companies in the study was searched for in different sustainability and responsibility listings. It is understood in this study that being on these lists means that the case company can be looked up to by other companies in the industry, and that the company represents the industry's view of best corporate responsibility practices.

Two of the chosen case companies, Lenovo and HP, appears on a list of *2018 Global 100 Most Sustainable Corporations in the World* (Corporate Knights, 2018). Several listings that rank companies by the number of references to the SDGs in their corporate responsibility reports were also found, but as these lists do not assess the contents of the reported activities, they are not considered of interest for this study.

Based on initial information search from the companies, it was found that Lenovo and HP discuss the SDGs in their corporate responsibility agendas and report on Goal level activities in their 2016 corporate responsibility reports, while Dell only mentions the SDGs briefly and does not report on any specific Goal-related activities. I however decided to keep all three companies in this study so that information from the two SDG-oriented companies can be compared with Dell's information. Thus, Dell became a company against which the other two companies' activities are reflected in order to gain understanding of the differences between activities in SDG-oriented and non-SDG-oriented PC manufacturers. In addition, I found that a relatively important part of HP's business consisted of manufacturing and selling of printers. To maintain a focus on PC manufacturing and to keep the data consistent between the three companies, I excluded the information related

specifically to the printer business where possible. On top of its printer business, HP represents almost a fifth of the global trade of PCs and it is thus considered important for the study.

In short, choosing the three mentioned companies for this study is based on both theoretical and practical judgement. In order to gain sufficient understanding of how the SDGs are applied in the PC manufacturing business, it was necessary to choose more than two case companies. On the other hand, choosing four or more companies did not seem to add essential value to the research.

3.4 Choosing the sources of information: company materials

This chapter presents what the sources of information were and how they were chosen. In this chapter, I also evaluate the reliability of company documents as sources of information.

Analysing the contents of public documents has many advantages. The information published in corporate responsibility reports, blog posts and press releases of the companies can be regarded as the best examples that the companies have willingly communicated – and in reverse, any critical findings may thus be justified. As the materials are public, it is easy for anyone interested to view them and judge the reliability of this study afterwards. Documented information remains the same through time as long as it is available.

Based on initial information search it can be concluded that the companies in this study publish their SDG agendas and achievements as part of their **corporate responsibility reporting**. Thus, these became the main sources of information. **Corporate blog posts** and **corporate news** were used to gain understanding of how deeply the SDG agenda is embedded in the companies' businesses. As published company documents, all of these can be expected to be available on the companies' internet pages in the future for repeating the data collection. Corporate communication, such as press releases and blogs written by employees, is typically focused on the areas that the company finds most important or most beneficial for its business. They are typically created by the marketing and communication functions of a company, and the purpose of them is to maintain and build the brand image. Much of the companies' blogs and press releases related to new products, and some of them to other business updates. Only a small proportion of the blog posts and press releases related to corporate responsibility topics, as is explained below.

Companies publish corporate responsibility reports to communicate their commitments to society and the environment and to manage relations with their stakeholders. Especially large companies

create annually large reports that can be used for interpreting their approaches to corporate responsibility. It is acknowledged in this study that the companies have the choice to decide which activities they include in their reports and that they may have left out activities that they do not find beneficial to be communicated to their stakeholders (Kuisma & Temmes, 2011).

The corporate responsibility reports from 2016, or in Lenovo's case from 2016/2017, were the latest published reports at the time of the data collection in early 2018. The reports provide information about what activities the companies have taken in regard of the SDGs in 2016, the year following the launch of the SDGs. The reports from 2014 are used for comparing this information with what corporate responsibility activities the companies reported about the year before the SDGs were published. This helps understanding which of the reported SDG activities are actually triggered by the SDGs and which were ongoing even before the SDGs.

When a company publishes corporate-wide communication about a topic, it means the topic is important for the company as a whole. Thus, blog posts and corporate news from October–December 2017 were studied to find out whether they mention the SDGs as a topic. The time frame was a recent time at the time of the data collection. Also, a quarter of a year is here considered to be long enough to provide sufficient information about what topics the company finds most important – in my own experience, large companies that publish financial data quarterly try to communicate about their priority topics at least quarterly.

It is worth noticing that the companies' reporting is regulated for example by the EU Non-financial reporting law and by the Electronic Industry Citizenship Coalition (EICC) framework (European Commission, n.d.; United Nations Global Compact, n.d.). The EU regulation requires companies to publish also information of the social and environmental impacts related to their business operations. EICC – nowadays renamed as Responsible Business Alliance (RBA) – is an electronic industry code of conduct that set standards for labor, ethics, health and safety, environment and the management system of electronic industry companies. Companies who are members of EICC must address these topics in their reports (Responsible Business Alliance, 2017). Due to this, information about these topics is easily available in the reports.

Interviews on topics that are not considered business-sensitive were requested from all three companies' corporate responsibility representatives. However, none were granted. The interviews

would have been useful for finding more in-depth information about the company's SDG approach. Interview topics would have related for example to what new the SDGs have brought to companies in the corporate responsibility representative's view; how well the interviewee thinks the SDGs suit companies in general; what challenges there have been in implementing the SDGs; whether the company does not agree with some of the Goals; whether measurements of development impacts are done; from where the does the company get help in adopting the SDGs; what the interviewee thinks the SDGs will bring to the ITC industry in the next decade; and who the interviewee thinks are the most important beneficiaries of companies' SDG work.

A request and a description of the interview topics was sent to the three companies. None of the companies publishes contact information for their corporate responsibility contacts, but they have mailboxes and contact forms on their web pages. Two reminders were sent to through these channels those companies who did not respond. Two of the three companies did not reply to interview requests at all, and the third, HP, replied by providing very general information that is available on their web pages and by denying any interviews on the topic. A few emails were exchanged with HP Sustainability help desk asking for more information and a name of a person who can be interviewed. The company explained that it does not share contact information of corporate responsibility representatives and does not share any information related to its SDG commitments beyond what is said in the corporate responsibility reports and the web pages. The company did not give a reason for this. Based on my work experience, the reasons can vary from not trusting me as a researcher to lack of resources to reply to students' requests, or simply lack of interest as participating in an interview would probably not have brought any practical benefit for the company.

Because of the reasons presented above, the companies' published material became the best available evidence of how the selected companies implement the SDGs.

The anticipated issue with data collection from corporate documents was that the information might describe the company's corporate responsibility approach and achievements in an overly positive light. It was also anticipated that it can be difficult to find thorough enough information on the specific SDG-related activities to answer to all research questions. It is acknowledged that the SDGs are also a buzzword in companies and that companies may be keen to express their commitment to the SDGs in all possible ways. Thus, it requires critical reading to understand what

the companies actually have done and achieved. On the other hand, because corporate reports are not neutral documents but are used as means of marketing, it can be assumed that the communicated activities are the companies' view the best examples of applying the SDGs. Thus, any critical research results can be assumed to be valid.

In short, data is collected from the companies' public materials because they are the best available sources of information related to this study. Interviews may have helped gaining a more thorough understanding, but interviews were not granted. The information in the documents is considered as a description of the companies' SDG activities in a positive light.

3.5 Data analysis strategy

The purpose of the analysis strategy is to set up the analytical framework with tools and steps for extracting the needed information from the companies' materials. Following the same procedure with each company separately helped ensuring that each of the three cases are treated in a similar manner.

Choosing to conduct a document analysis enabled research without the researcher's intervention. This was important because of the ethical and practical reasons explained above. As stable evidence, documents do not change over time, and they can thus provide information about change in time. Unlike information collected with interviews or observation, documented information does not react to changing circumstances. Documents typically provide exact information. However, the purpose of each type of document has to be evaluated. In addition, the absence of certain information can also be considered as a finding (Bowen, 2009).

The challenge in using document analysis is to consider biases of both the writer of the text and of the researcher (Saaranen-Kauppinen & Puusniekka, 2006). In other words, the challenge is not ensuring that the data in the document is correct but ensuring that the analysis and the interpretations are correct (Bowen, 2009). In this study, this issue was tackled by making a first version of the analysis toolset and procedure before going deep into the material of the first company. The same approach is used for analysing all three companies' information. The toolset was amended along the analysis with necessary new features, such as colour coding, to help identifying the relevant information as the analysis proceeded.

The documents of one company were always read as one entity, and the research proceeded at first one company at the time. The two SDG-oriented companies Lenovo and HP were studied first in a randomly chosen order, and Dell was left as the last company with the purpose to reflect its activities to information that was gathered by studying the two other companies first. Dell only refers to the SDGs in a few sentences and has not linked any of its corporate responsibility activities directly to any Goal. Cross-analysis of all three cases was done only after each company was studied separately.

The reliability of the research can be increased by choosing an analysis method that combines several analysis techniques (Yin, 2009). The process of analysing the documents in this study combines elements of *content analysis* and *thematic analysis* techniques. The process consists of the data collection and the organizing of the data into major themes (Bowen, 2009). Bowen (ibid.) recommends that in qualitative research, content analysis should be used for finding the relevant sections of the documents, after which a thematic analysis can follow, and this order of analysis is applied in this study.

3.5.1 Content analysis

The purpose of the content analysis is to scrutinize and summarize the written information provided by the companies.

In this study the Goals of the SDGs are used as the pre-set themes around which the companies' corporate responsibility activities are collected. The two companies that report on specific SDG activities link their activities to specific Goals, which is why this was a natural starting point. When collecting data from each individual company, the company's materials were first read through to get an overview of their SDG agendas and its relation to the business. References to the Goals were searched in the corporate responsibility report sections that the companies themselves point out, except for Dell that does not report on the Goal level. For Dell, I mapped the possible SDG-related activities based on my own judgement and the experience from studying the other two companies' materials. After this, references to the SDGs are searched in the corporate blogs and news. As a third step, the corporate responsibility reports from 2014 are read so that continuing topics that have begun before the SDGs can be identified.

Further analysis is done on to what extent the companies' reported activities resonate with the actual SDG Targets, which groups of beneficiaries are addressed by the companies, and how the companies measure their progress towards the SDGs. The groups of beneficiaries are not exclusive, so for example activities targeted for women in developing countries are marked to benefit both women and developing countries.

In the SDGs, not all Targets are meant for companies. Thus, certain Targets are omitted in the analysis. For defining which Targets to ignore, I used the SDG Compass' Inventory of Business Indicators (SDG Compass, n.d.-b). In the Inventory, there are altogether seventy individual Targets for which no business indicators have been identified under all Goals except Goal No. 7, Affordable and Clean Energy.

According to Elo and Kyngäs (2008), challenges of the content analysis method are that it does not proceed in a linear manner, and there is no pre-set way of doing it right. A content analysis can take a long time if there is plenty of material to read. Incomplete material is also named a risk for a successful content analysis. Compressing the qualitative data too much may lead to losing essential parts of the phenomenon. The difficulty of creating consistent categories of the data is another typical challenge. Because the researcher needs to be immersed in the data, it was essential that I knew the research topic and the related theories thoroughly before beginning the data collection (ibid.). In this study, it is accepted that collecting and analyzing data proceeds in a non-linear manner and that materials must be read repeatedly during the analysis.

The purpose of the content analysis is to find out which of the reported activities are truly triggered by the SDGs, whom these activities intend to benefit, and how progress is being measured in the companies.

3.5.2 Thematic analysis

The most challenging part of the analysis in this study was to create consistent categories of information that reflect the findings in a balanced yet informative manner.

Thematic analysis is pattern creation from data, where pre-set or emerging themes become the categories of analysis. Thematic analysis is recommended for solving a practical problem (Eskola & Suoranta, 1998), which is why it is suitable for this study.

The data was revisited multiple times during the thematic analysis to gain an objective and sensitive understanding of the evidence. Initial themes of information were built around the research questions, but it was soon discovered that more categories were needed. Whenever a new initial theme of information was discovered, it was documented for a later evaluation. The information from the analysis was grouped and re-grouped several times until the themes were decided to describe the phenomenon well enough (Bowen, 2009). The final themes of information are presented later below as the key findings of this study.

The thematic analysis provides deeper understanding of what the findings of the content analysis mean in the context of this study.

3.6 The research log as a tool for data collection and initial analysis

The purpose of a research log is to summarize observations throughout the research process, to prioritize next actions, to guide in reworking the research questions, and to gather an overall explanation for the phenomenon in question (Gillham, 2000).

The research log contains data about each company's approaches to the SDGs. I started filling it in early and complemented the information during the whole data collection and analysis phase. The research log helped whenever a birds-eye view of a company's activities was needed. It is constructed in Excel as it provides the needed possibilities to reformulate data in an extracted format and also helps doing initial analysis of the data with help of simple variables.

To ease the data processing, color codes were taken to use for visualizing roughly how well the company's SDG activities match with the actual Targets mentioned in the SDGs, how novel they are, how well the company addresses the intended beneficiaries of the Goal, and how well the company measures the impacts of the activities it reports about.

Green color in the research log would have marked that the company's activities are well in line with the Targets of the Goal in question, the company addresses similar beneficiaries that the Goal speaks of, measures the long-term impacts of its activities, and it has started clearly new activities due to its commitments to the SDGs. However, no company was marked green for any of its SDG activities in this study. *Orange* color was used to mark that the company's SDG-activities are partly

in line with the Targets of the Goal they are related to, but there are mismatches between what the company reports and what the Goal says. Beneficiaries of the company's activities may not be quite the same as those mentioned in the Goal's Targets, or the company has mainly continued activities that were ongoing already in 2014. Measurement of long-term impacts is not judged sufficient. *Red* color indicates that the company's Goal activities are a poor match with the SDGs. The activity does not follow the purpose of the Goal. The company reports mainly activities that are not part of the Goal's Targets for groups that are not in the scope of it. It does not measure impacts in any relevant way and has clearly labeled as SDG-related activities that have been started earlier or for other reasons than the company's SDG commitment.

The color-coding is the researcher's subjective interpretation of the company's approach in relation to the SDG commitment. It is used for gaining the visual overall understanding of the company's SDG approach in relation to the aims of this study. The color-coding is not a judgement of the rightfulness of the companies' activities as such, but of their novelty, their match with the SDGs and of the company's ability to prove actual progress from the activity.

In the next chapters, I scrutinize the companies' materials to find out how large PC manufacturers' commitment to the SDGs reflects in the companies: what new activities companies due to their commitment to the SDGs; whom these companies see as beneficiaries in these activities; and how they measure progress against the SDGs.

4 THE COMPANY CASES

In this chapter, I present and discuss the individual cases of each company. The companies are given a voice in this chapter through quotations and examples of their approaches to the SDGs here.

The analysis of company materials proceeds from looking into which Goals the company addresses and how, to who the intended beneficiaries of the activities are, and finally to how the progress towards the SDGs is measured. The order of the companies in this study is Lenovo, HP, and Dell with the latter being the company that did not present Goal-specific information in its report.

There is no standard for companies on how to report about SDG progress. These three companies seem to use their corporate responsibility reports for reporting about compliance with several initiatives in addition to the SDGs, and these other initiatives may set a form for reporting of the company's activities.

There is also no right or wrong in which Goals a company should address and how. As explained above, companies have the freedom to decide which Goals are most relevant for them and which actions they are willing to take to advance them.

As explained above, the Agenda 2030 is an action agenda that contains the idea that actors around the world should do more for development than they have done until now. Companies are needed in reaching the SDGs. That is why my claim is that companies that say they are committed to the SDGs should demonstrate that they are doing something differently or something more than before to contribute to the SDGs. These activities should address the beneficiaries that the SDGs aim to benefit, which may be different from traditional business stakeholders that are defined by their financial value for the company. Companies should be able to prove that the activities have an impact by measuring progress. If companies' commitment to the SDGs is only rhetoric, then it will have no actual impact on development.

In the following sub-chapters, I first explain how each company's corporate responsibility approach is in general presented in the report and how the SDG approach appears in the reports and in other corporate communication. I also give a few examples of what the companies' Goal activities are and what kind of information was available of them. At the end of each case I look into what new

the company's SDG commitment has triggered, which groups the company addresses in its activities, and how the company measures its progress towards the SDGs.

The cases presented in the following sub-chapters are captures of what activities the companies reported and communicated about at the time of the analysis. Two of the three companies have changed their approaches to the SDGs since then – HP has reduced the number of Goals it reports about, and Dell has mapped its activities to the Goals on its internet pages².

4.1 Lenovo “Making a Difference”

Lenovo's Sustainability Report 2016/2017 – called “Making a Difference” – is common for all three of its business groups, and it is not possible to distinguish from the text whether certain activities are related to only part of the business groups. Therefore, all information is included in this analysis. Lenovo states that it is “guided by the credo, ‘We do what we say; we own what we do; we wow our customers’” (Lenovo Group Limited, n.d.-b, p. 6).

In 2016/2017, Lenovo had 52.000 employees in 60 countries and operated in three business groups: PCs, Mobiles and Data Centers. PCs and smart devices formed 70 % of the revenue in 2016/17. The company's headquarters is in Hong Kong, and in addition it has “Principal Operations” in China, Singapore and the U.S. (Lenovo Group Limited, n.d.-b). This represents the PC manufacturing business well – PC manufacturers are typically led from the U.S. or from China and the surrounding East Asian countries, and they have operations in tens of countries on multiple continents. In addition to the companies' own locations, their supply chains reach to an indefinite number of countries, notably developing countries on the African continent.

In the report of 2016/2017, the CEO and the Chief Sustainability Executive emphasize the importance of corporate responsibility for the company and explain the highlights of the company's achievements in the area. The CEO states that “Sustainability and corporate social responsibility have always been priorities for Lenovo because they are priorities for our stakeholders whom we view as partners: our customers, our employees, our investors and the communities in which we live and operate” (Lenovo Group Limited, n.d.-a, p. 6). Key corporate responsibility achievements

² In March 2019, a list of Goals that Dell supports can be found on the company's internet pages at <https://legacyofgood.dell.com/support-sdg.htm>. The list links Dell's activities to Goals 3, 4, 7, 8, 9, 10, 12, 13, 17.

in 2016 have been implementing a Human Rights Policy and a Supplier Code of Conduct, installing solar panels to a facility in China, reporting to the Carbon Disclosure Project (CDP), and activities related to post-consumer recycling of the company's products (ibid., p. 7). The Chief Sustainability Executive speaks of Lenovo's supply chain responsibility and of different responsibility recognitions that the company has got. Neither of these executive letters mention the SDGs (ibid., pp. 6–9).

According to the report, Lenovo manufactures more products in its own factories than other technology companies. EICC and Lenovo's participation in a workgroup against conflict minerals are raised as examples of the company's commitments to a responsible supply chain (Lenovo Group Limited, n.d.-a, pp. 6–9). At the end of the report Lenovo provides guides for where in the report to find information required by the Global Reporting Initiative (GRI)³ (ibid., pp. 122–129). The company also tells which of its development and manufacturing sites are ISO14001 certified (ibid., p. 87).

The report is aimed for the company's external stakeholders who may be interested in the company's engagements in corporate responsibility, such as customers, investors, and civil society. There are only a few images from the company's offices – most of the images are stock images.

In all, the report gives the impression of energy, speed, high technology and innovation. It seems to aim to give information in a form that satisfies the requirements of several corporate responsibility initiatives such as EICC, the Global Compact and GRI. The SDGs seem like an addition to the list of initiatives that the company needs to take into account in its business.

Regarding its SDG commitment, Lenovo states that it “has well-established programs to ensure we operate sustainably and responsibly,” and that “[t]here are aspects of our business, projects, programs and activities that we can readily identify as contributing toward achieving SDGs” (Lenovo Group Limited, n.d.-a, p. 17). These introducing sentences already suggest that the company believes that continuing its existing corporate responsibility activities is enough for contributing to the SDGs.

³ The Global Reporting Initiative (GRI) is a global voluntary standard for corporate responsibility reporting, which many large companies apply.

In the report, Lenovo refers to its SDG-related activities with a chapter number and does not specify which particular activities in that chapter it considers as SDG oriented. It is thus assumed in this study that the whole sections consisting of two to fifteen pages in the report are to be considered as the company's response to the Goal in question.

The company posted eighteen blog posts and nine press releases during the time period in this study. None of them mention the SDGs by name. However, nine blog posts and three press releases speak of topics that are related to the SDGs. For example, the company published four blog posts related to Mission Arctic (Lenovo Group Limited, 2017a, 2017c, 2017d, 2017e), a climate change exploration in the Arctic Sea for which Lenovo provided PCs. The lack of visibility in the corporate communication channels suggests that the SDGs are not of major importance in the whole of the company. This does not decrease the value of the activities as such, but, in the context of this study, it means that the transformative power of the SDGs in companies is not as effective as optimists hope for (Sachs, 2012; Voegtlin & Scherer, 2015; see also Hajer et al., 2015).

Below I first present a few examples that illustrate what the company's SDG activities are like, and what can be concluded from them. I then explain what the company's overall SDG approach seems like in light of the three research questions what new development, to whom, and how much.

4.1.1 Examples of Lenovo's SDG activities

Lenovo reports about taking action regarding six Goals in 2016: Goals 4 Quality Education; 5 Gender Equality; 8 Decent Work and Economic Growth; 9 Industry, Innovation and Infrastructure; 12 Responsible Consumption and Production; and 13 Climate Action. In some cases, the information was easy to relate to the Goal that it spoke of, in other cases it remained unclear what the link to the Goal is.

Lenovo on Goal 4, Quality Education

Lenovo refers to eight pages of activities in its report under the title "Social Investments" (Lenovo Group Limited, n.d.-a, pp. 76–83). The focus of the activities is on providing tech skills training to women and youth, and on employee volunteering for migrant children. The company reports on partnering with charitable organizations and about "[providing] resources to enhance education and the advancement of technology to enlighten the next generation of tech talent and community

leaders” (ibid., p. 77). The different activities seem to benefit a variety of groups from military veterans in the U.S. and exceptional youth in the Philippines to slum dwellers in Delhi – not to forget the company itself. Lenovo reports in numbers about inputs it has put into the work, for example money it has raised for a cause and the number of PCs it has donated to causes in different parts of the world (ibid., pp. 76–83).

The company seems to have grasped the meaning of the Goal and understood who the intended beneficiaries of it are. Lenovo reports on a variety of activities that clearly belong under Goal 4 and does not confuse the reader with large amounts of other information.

However, many of the reported activities have been ongoing already in 2014, and targets and measurement of impacts is missing. Volunteering to serve local communities, partnerships with nonprofit organizations, as well as literacy and girls’ education programs in Asia were however ongoing already in 2014, though the locations where the activities took place were somewhat different (Lenovo Group Limited, n.d.-e).

This example shows that although much good is done in the company in the name of the SDGs, most of it is probably not triggered by the company’s commitment to the SDGs.

Lenovo on Goal 5, Gender Equality

Lenovo reports to have acted for Goal 5 by creating an inclusive corporate culture, arranging dedicated recruitments for women, recruiting people with disabilities, having one female leadership initiative in one of its regions, having an LGBT (Lesbian, Gay, Bisexual and Transsexual) initiative, and striving to be an equal opportunity employer. Much of the emphasis is on LGBT topics (Lenovo Group Limited, n.d.-a). One blog post about how gender diversity can advance business was found from the time period in this study (Lenovo Group Limited, 2017f), but the post did not refer to the SDGs.

The company has addressed its female employees and women in the communities near the company. It reports that out of executive promotions in 2016, 19 % are women and that 25 persons with disabilities were hired in China. However, the female leadership program has been ongoing since 2007, and women are reported as a similar type of key focus area also in the 2014 report

(Lenovo Group Limited, n.d.-e). Thus, these initiatives are not regarded as SDG-activities in this study even though the company reports them as such.

The activities that the company reports on match however the Goal's Targets only vaguely. For example, much of the company's Goal 5 work focuses on sexual equality which is – as important as it is as a topic – not part Goal 5.

This example illustrates among other things the ways in which the company has re-arranged the beneficiaries of its SDG work to match the company's own stakeholder mapping.

Lenovo on Goal 8, Decent Work and Economic Growth

Goal 8 is overall the best represented Goal in the report. Lenovo presents information about the manufacturing operations, occupational health and safety, supply chain, the company's stance related to conflict minerals and human rights, about its emissions and environmental risks, and about supplier diversity in the chapter that it refers to as Goal 8 activities. The supply chain section in the report is thorough and provides numeric information on EICC compliance including human rights and conflict minerals audits in the supply chain (Lenovo Group Limited, n.d.-a, pp. 55–66).

The company has clearly understood the purpose of the Goal and measures its progress quite comprehensively. A focus on Least Developed Countries can be found as the supply chain of PC manufacturing is typically located in developing countries. However, this study is interested in what *new* the SDG engagement has triggered in the PC manufacturing companies. Most of the reported activities are EICC related and thus kicked off before the SDGs existed. All of the activities were ongoing already in 2014 (Lenovo Group Limited, n.d.-e).

This example shows that in addition to philanthropy, the company's activities in developing countries relate to its EICC commitment, not to the engagement to implement the SDGs.

Lenovo: Goal 13, Climate Action

Lenovo recognizes the role of the Intergovernmental Panel on Climate Change (IPCC) in its report (Lenovo Group Limited, n.d.-a, p. 90). The company reports widely on fourteen pages about the environmental impacts and targets of its operations through energy efficiency, renewable energy

use, carbon offsets, climate change risk management, and in the company's logistics and real estate operations. The activities include solar electricity installations on several of the company's sites in China. The information contains specific numeric targets and results (ibid., pp. 90–104).

During the timeframe in this study, the company published three blog posts and one press release related to Mission Arctic (Lenovo Group Limited, 2017a, 2017c, 2017d, 2017e), a climate change exploration in the Arctic Sea for which Lenovo has provided PCs.

Most the company's climate action activities were ongoing already in 2014. However, GHG reduction targets are tighter in the 2016 report (40–70 %) than in the 2014 report (16 %). Also, the company seems to have begun purchasing renewable energy credits and carbon offsets after 2014.

This example shows that sometimes the company provides a vast amount of information of activities related to a Goal, seems to measure its progress in detail, and has also kicked off some improvements since the launch of the SDGs.

4.1.2 What development, for whom and how much at Lenovo?

In order to answer to the research questions, I now look into the information from Lenovo from three angles: what new has the company started due to its commitment to the SDGs, whom does it aim to benefit with its SDG activities, and how it measures progress in these activities.

What new activities have the SDGs triggered

In general, Lenovo reports about many kinds of activities related to each Goal, but often the activities are not related to the actual Targets of the mentioned Goal in the SDGs. Typically, the activities that the company reports as SDG-activities have begun before the SDGs were launched. Nothing that is indisputably triggered by the SDGs could be found in the materials. On the other hand, the ICT industry's most relevant development-related issues, such as conflict minerals, subcontracting, labor rights and environmental topics, are all present in the report.

This tells that the company has acknowledged that its operations and the operations of its supply chain are important. It however also suggests that no major changes have been done due to the SDGs, and that the SDG commitment may rather be a way to communicate about ongoing activities

than to transform the company's corporate responsibility approach, let alone the overall strategy. This is in contradiction with the SDGs' idea that all actors need to move beyond what was done during the MDG agenda.

For whom are the activities aimed

The company addresses in its SDG activities some of the vulnerable groups that the SDGs speak of but does not say how it has defined that these particular groups are of most importance. The company's employees, the company itself, girls and women, and communities in developing countries are most often mentioned as beneficiaries of the SDG activities. The company's customers, communities near the company's offices, underserved communities⁴, and youth are addressed as well as groups who benefit from Lenovo's SDG work.

Most of the company's cash donations, over 900.000 U.S. Dollars, went to North America in 2016. In addition, its employees donated roughly 350.000 U.S. Dollars to causes in North America. Donations worth 200.000 U.S. Dollars were made to China. The Asia Pacific, EMEA and the rest of the world received less than 100.000 U.S. Dollars each. Product donations worth almost 950.000 U.S. Dollars were made to North America. In China the respective amount is 100.000 U.S. Dollars, and in the other specified regions tens of thousands of Dollars each. Employee volunteering on working time was done for roughly 26.000 hours in North America and roughly 1.200 hours in China. Volunteering hours in other countries or regions are not reported (Lenovo Group Limited, n.d.-a, p. 22)

Lenovo's supply chain responsibility is managed through the EICC work. The beneficiaries of reported SDG activities and the geographical spread of the donations however suggest that the company focuses a majority of its SDG activities for communities in the developed world, and especially to the U.S. This is in stark contradiction with the Agenda 2030's idea to leave no one behind and to focus on the Least Developed Countries. On the other hand, it is in line with the general trend that companies focus their donations to rich countries and spend only a small fraction on poverty eradication in the Global South (Utting, 2007).

⁴ The meaning of "underserved communities" is not generally explained in the companies' reports, but for example Dell referred to it as "communities that are considered underserved and underrepresented for reasons such as poverty, insufficient infrastructure, geographic isolation, disability or illness" (Dell Inc., n.d.-a, p. 87).

Vulnerable groups such as women and youth in developing countries are typically presented as recipients of donations and volunteer activities of the company's employees. There are however no indications of including the vulnerable or marginalized in the decision-making of topics that touch themselves or their communities. It seems that those groups that are not of business value for the company, are treated as recipients of philanthropy activities but remain in the margins of decision-making (see also Banerjee, 2014; Blowfield, 2005; Prieto-Carron et al., 2006; de Sousa Santos, 2009).

Measuring of progress towards the SDGs

Lenovo often refers to its intentions related to the SDGs in rather generic terms. For example, the company's intentions for Goal 4, Quality Education, include to "[p]artner with charitable organizations, educational institutions and civic organizations to amplify the impact of Lenovo's social investments around education", "[c]onnect employee expertise and talent with students and community members who will benefit from exposure to tech talent", and "[p]rovide resources to enhance education and the advancement of technology to enlighten the next generation of tech talent and community leaders" (Lenovo Group Limited, n.d.-a, p. 77). To what extent these targets are met, remains for the reader to judge. The report does not explain who "benefit from exposure to tech talent", who are "the next generation of tech talent and community leaders", how and by whom these were defined, nor in what ways they represent the groups mentioned in Goal 4 of the SDGs. The issue of simplification and misinterpretation that Fukuda-Parr (2016) warns about seems evident.

Regarding its achievements, Lenovo reports mainly about outcomes of its corporate responsibility activities. It speaks for example about percentages of increase in diverse job applicants; percentages of suppliers being EICC compliant or having greenhouse gas reduction targets; a statement of how many percentages less an energy-efficient new PC model consumes energy compared to the company's old models; information on how many tons less greenhouse gas the company produces in its packaging; and how many tons of carbon offsets it purchased. In some cases, the company reports merely about inputs, such as hours spent on volunteer work or number of devices donated to a cause. For some activities, it gives no indication of measurement whatsoever. Specific targets derived from the SDG Targets cannot be found in the report. The company does not present

evidence of the impacts of its activities in the past or plans to measure the development impacts of ongoing activities.

* * *

It can be concluded from the case that Lenovo seems to communicate mainly ongoing activities through the SDG lens without making any visible changes to its corporate responsibility agenda or the overall strategy. The company has included in its SDG activities also items that are not part of the Goal in question, which raises questions of how well the company has understood the SDGs. On the other hand, lots of good activities have been ongoing already before the SDGs, which in turn tells that the company realizes what its development impacts may be.

The intended beneficiaries of the SDGs have been interpreted freely and re-grouped to stakeholder groups that the SDGs do not actually focus on. Stakeholders in developing countries are taken for recipients of philanthropy or targets of the company's EICC related work, but not for decision-makers in issues that touch them. Measurement of progress towards the SDGs or of the long-term impacts of the SDG activities is not done.

Based on the materials, the SDGs do not seem to be a change-maker for Lenovo, and the company does not appear to stretch beyond what it was doing before the SDGs in its corporate responsibility activities. This means, that the company's commitment to the SDGs may not actually advance Agenda 2030 in any relevant manner if the idea is that more than before should be done. It also confirms the claim that corporate responsibility is a means of maintaining the status quo (Utting, 2007), not to create anything new.

4.2 HP – “Keep Reinventing”

HP produces printers, PCs, mobile devices, solutions, and services. The company has offices in 64 countries and operations in 170 countries and its headquarters is in the U.S. (HP Inc., n.d.-b). Its vision is to create “technology that makes life better for everyone, everywhere” (HP Inc., n.d.-d, p. 8). The company's Sustainability approach contains sections for Environment, Society, and Integrity (ibid., p. 12).

HP's 2016 Sustainability Report begins with a Letter from the CEO, an Executive summary, an overview of the company, and the company's sustainability strategy. The SDGs are mentioned first under the sustainability strategy (HP Inc., n.d.-d, p. 2).

In his letter, CEO Dion Weisler highlights that sustainability guides all of HP's business. Global challenges "including climate change, inadequate access to quality education, economic and gender inequalities, and unfair labor practices" (HP Inc., n.d.-b, p. 3) are acknowledged. The SDGs are lifted as an important topic, and the letter states that "HP made meaningful progress on 15 of the 17 SDGs, and set bold new targets in key areas where we can have the greatest impact" (ibid., p. 3). The Letter from the CEO indicates that the new sustainability goals were set up based on the SDGs, but there is some room for interpretation in the wording. Because of the comma in the sentence, it is also possible that making progress in the SDGs and setting new targets are two different things. This is an example of fuzziness of information in the report, which I will speak more of later in this chapter. Other key aspects in HP's corporate responsibility program are protecting and empowering workers in the supply chain, boosting circular economy, waste reductions, and bringing education and digital literacy to refugees and underserved communities. (ibid., p. 3).



Figure 1. HP's Sustainability goals (HP Inc., n.d.-d, p. 4).

The Executive summary explains the company's vision to "create technology that makes life better for everyone, everywhere" (HP Inc., n.d.-d, p. 4). HP's sustainability goals contain partly numeric, partly qualitative targets related to improving the well-being of half a million factory workers, doubling the supply chain's participation in sustainability programs, and supporting learning of 100 million people (Figure 1).

The Sustainability strategy consists of the themes Environment, Society, and Integrity. It does not mention the SDGs by name, but HP's SDG approach is presented right after the overall strategy in the report (HP Inc., n.d.-d, pp. 4–11). Regarding Environment, the company focuses on circular economy and low-carbon economy. For Society, the focus is on utilizing technology and innovation to advance “a just and inclusive society” (ibid., p. 10). With Integrity, the company refers to fair and accountable business behaviour (ibid., p. 10). In the report, HP explains it is committed to the GRI, to Global Compact and to the SDGs. Appendices explain which parts of the report are linked to the different requirements of Global Compact and GRI (ibid., p. 127, 132, 135–140).

Rankings in different lists as well as environmental labels of the products are presented visibly on the report's pages. Photos and linked videos seem to be mostly from the company's offices, factories and supply chain. Partly it is difficult to say are the photographs stock images or not. The presentation of factory environments in photographs give the impression that the company is proud of its factory environments and the people working in them. Graphs and illustrations provide lots of hard facts, and they seem thoroughly considered to fulfil the information needs of many kinds of readers.

Because the company cross-links its activities and the Goals, it is very difficult to make conclusions about which of the different activities are expected to advance a certain Goal, and how (Figure 2 below). For example, HP refers to its work with “Communities” under Goals 1, 4, 8, 9, 10 and 11. “Supply chain responsibility” is linked to Goals 5, 8 and 16 activities. In addition, “Supply chain environmental impact” refers to activities under Goals 6 and 13, while the company's “Supplier diversity” is related to Goal 10. “Diversity and inclusion” on the other hand is addressed under Goals 5 and 16 activities. (ibid.). This relatively excessive cross-linking of activities and Goals gives the impression that the company has mapped as many as possible ongoing activities to as many as possible Goals without perhaps looking much into what each Goal's purpose and Targets are.


 <p>Goal 1 End poverty in all its forms everywhere HP's actions Communities</p>	 <p>Goal 2 End hunger, achieve food security and improved nutrition and promote sustainable agriculture HP's actions No major programs at this time</p>	 <p>Goal 3 Ensure healthy lives and promote well-being for all at all ages HP's actions Wellness, Health and safety</p>
 <p>Goal 4 Ensure inclusive and quality education for all and promote lifelong learning HP's actions Communities</p>	 <p>Goal 5 Achieve gender equality and empower all women and girls HP's actions Supply chain responsibility, Diversity and inclusion</p>	 <p>Goal 6 Ensure access to water and sanitation for all HP's actions Supply chain environmental impact: Water, Operations: Water</p>
 <p>Goal 7 Ensure access to affordable, reliable, sustainable and modern energy for all HP's actions Renewable energy, Products and solutions: Energy efficiency</p>	 <p>Goal 8 Promote inclusive and sustainable economic growth, employment and decent work for all HP's actions Supply chain responsibility, Communities</p>	 <p>Goal 9 Build resilient infrastructure, promote sustainable industrialization and foster innovation HP's actions Circular economy, Communities</p>
 <p>Goal 10 Reduce inequality within and among countries HP's actions Supplier diversity, Communities</p>	 <p>Goal 11 Make cities inclusive, safe, resilient and sustainable HP's actions Communities</p>	 <p>Goal 12 Ensure sustainable consumption and production patterns HP's actions Circular economy</p>
 <p>Goal 13 Take urgent action to combat climate change and its impacts HP's actions Our footprint, Supply chain environmental impact: GHG emissions, Operations: GHG emissions, Products and solutions</p>	 <p>Goal 14 Conserve and sustainably use the oceans, seas and marine resource HP's actions No major programs at this time</p>	 <p>Goal 15 Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss HP's actions Paper</p>
 <p>Goal 16 Promote just, peaceful and inclusive societies HP's actions Supply chain responsibility, Responsible minerals, Diversity and inclusion, Corporate ethics, Human rights</p>	 <p>Goal 17 Revitalize the global partnership for sustainable development HP's actions HP proudly supports the UN Sustainable Development Goals, the UN Global Compact, the Global Reporting Initiative, and other global efforts to advance sustainable development</p>	

Figure 2. HP's map of the SDGs and related activities in the company (HP Inc., n.d.-d, p. 11).

As an overview, the report gives an image of a vigorous, yet warm and non-discriminating company. People of different nationalities, religions and gender are presented as natural and active members of the company. The report gives the impression that the company and its employees are together engaged in the corporate responsibility activities.

4.2.1 Examples of HP's SDG activities

HP reports of fifteen Goals, out of which thirteen were analysed in this study. HP is the only company of the three that has addressed Goals 1, 3, 6, 10, 16 and 17. However, HP's activities do sometimes not match very well with these Goals' contents as will be shown in the examples below.

In other words, the larger amount of addressed Goals cannot be interpreted as wider or better contribution to the SDGs.

HP on Goal 1, End Poverty

HP is the only company of the three that addresses this Goal. It reports a wide array of activities on nine pages of the report, for example providing disaster responder grants to France, Italy, Romania and the U.S., allowing its employees to volunteer with AIDS orphans in Uganda and with street children in Pakistan, encouraging its employees to provide micro-finance to developing countries, improving the living conditions and school opportunities for children in Haiti, and about providing various technology skills teaching solutions in rural India as well as in underserved communities in the U.S., Australia and New Zealand, and Europe (HP Inc., n.d.-d, pp. 98–107).

Some of the reported activities are targeted only for developed countries. Digital skills trainings are however meant for the poor and vulnerable, but then digital literacy is not an actual Goal 1 topic. Volunteering and disaster relief initiatives, partnering with NGOs and social investments in people for technology were ongoing already in 2014 (HP Inc., n.d.-c). Only the microfinancing seems to be a new type of activity, but it relies on HP employees' personal charity. It may be promoted by the company but is not a corporate investment in poverty reduction.

HP reports on progress mainly through inputs and outputs, for example how much has been donated for micro loans and how many children have been helped.

Even though it must be acknowledged that the company has conducted a lot of good activities, HP's Goal 1 activities were judged to be poorly aligned with the SDGs especially because of the lack of new kinds of activities.

This example shows the difficulty to define what information is meant to belong to a specific Goal, as the company cross-links Goals and parts of the report. The example also shows that much of the good work that the company reports as SDG work is actually not triggered by the company's commitment to the SDGs but dates longer back.

HP on Goal 3, Good Health and Wellbeing

HP is the only company to report on Goal 3 activities. In the report, HP states that “[t]he physical, emotional, and financial well-being of our employees is vital to HP’s success” (HP Inc., n.d.-d, p. 96). In its Goal 3 activities, the company advises its employees of Zika, Ebola and measles, provides weight loss and stress management information and cancer screenings to the employees; provides health care services for its employees, and reports it has managed to reduce road accidents at work (ibid., pp. 96–97).

These activities can be only vaguely linked to the Goal 3 Targets. Much of the activities that are listed under Goal 3 activities seem to be mandatory occupational health and safety activities. The company also counted as Goal 3 activities its mandatory employee trainings on occupational health and safety matters⁵. The company clearly states that the purpose of these activities is to promote the wellbeing of its employees so that they can be of best benefit for the company.

Although Zika, Ebola and measles can be considered as “other communicable diseases” as mentioned in Goal 3 (United Nations Resolution A/RES/70/1), the company’s activities are here not considered to advance the Goal’s Targets in any remarkable way because they focus only for HP’s employees, and because key topics of the Goal are not addressed at all.

This example shows that the company has included in its SDG work lots of activities that are not at all SDG-related. The example also shows how the company uses the SDGs as a means of improving its own success while ignoring the actual purpose of the Goals.

HP on Goal 8, Decent Work and Economic Growth

Regarding Goal 8, HP reports under its Supply chain responsibility that it insists that workers in the supply chain are treated fairly, work conditions are safe, and choice of employment is free. The company also says it promotes its employees’ wellness and skills, and that it reports transparently about issues in the supply chain (HP Inc., n.d.-d, pp. 76–89).

⁵ In my own work experience, this type of online trainings in companies are typically very general and may take less than half an hour to pass. They are used mainly as a way to ensure employees are aware of the company’s policies, not for educating the employees in any wider meaning.

Like the other two companies, also HP was in 2016 member of EICC and reported about its supply chain activities accordingly. The company has been a member of EICC since 2010 (HP Inc., n.d.-c). Although of great importance, EICC is not an SDG initiative. The company (HP Inc., n.d.-d) explains in the report that it wants to go beyond EICC requirements:

At HP, we are working with suppliers to return fees withheld from workers, including the Malaysian government's foreign worker levy. Although EICC guidelines and local law allow this fee, we believe workers should not be burdened with the expense and our supplier facilities should absorb the costs. (p. 80)

Nothing in the report suggests however that the decision is SDG-related. This demonstrates how difficult it is to identify real SDG-triggered activities from the material – even though something is reported as SDG-related, there is a lot of room for interpretation in the text.

Under the chapter Communities – which is also linked to four other Goals – the company explains its aims are to “accelerate economic opportunities”, “advance quality learning and digital literacy”, and “assist organizations and communities in need” (HP Inc., n.d.-d, p. 98). These activities include for example the *HP LIFE* Learning Initiative for Entrepreneurs, facilitating better living conditions and schooling for children in Haiti, employee volunteering, the *Re-invent the classroom* initiative in Australia, Canada, New Zealand, the U.S. and Europe, and the *World on Wheels* digital literacy initiative in rural India (HP Inc., n.d.-d, pp. 98–107). HP LIFE provides online digital skills trainings to start-ups, students and small businesses for example in Tunisia and Myanmar. The company plans to extend these activities to refugee camps in the future (ibid., pp. 99–100). Progress is reported in terms of outputs, for example as the number of have participated in the trainings.

The report tells that the company has recognized women, students and temporary workers as the most vulnerable groups in its supply chain. The reporting of progress seems to be based on EICC requirements and is focused on inputs and outcomes of those activities, such as the amount of conducted assessments or percentage of EICC compliance findings⁶ in the assessments.

Foreign migrant worker protection, supply chain audits and assessments, labor rights protection, including student workers and overall working hours, disaster relief and employee volunteering are

⁶ such as worker hours conformance or day of rest conformance.

all addressed in the 2014 report as well (HP Inc., n.d.-c). Thus, despite the vast amount of activities communicated in the report, the company has started very little new since the SDGs.

This example shows that the company is well aware of the most pressing issues in the rights of workers in its supply chain. The example also highlights the importance of an industry-specific supply chain responsibility agreement. Measuring is done, but not on the level of impacts but rather on the level of outputs of the activities.

HP on Goal 10, Reduced Inequalities

Goal 10 is one of the five Goals that HP links to its Community activities. In addition, the company speaks of Supplier diversity activities as Goal 10 activities.

The Supplier diversity section is only half a page long in the report. In the section HP explains it has supplier diversity programs in the U.S. and in South Africa, and that it is “assessing requirements in Australia, Canada, Ireland, South Africa, and the UK to better position HP to support supplier diversity in those countries in the coming years” and that it will also drive for “businesses that support black empowerment in South Africa” in the future (HP Inc., n.d.-d, p. 89). Supplier diversity programs are not mentioned in the 2014 report (HP Inc., n.d.-c), so they could be triggered by the SDGs, although this is not stated in the report.

Themes of empowerment and inclusion are present, but the activities are targeted for developed countries – LDCs are not represented in the activities nor the plans for the near future even though the company operates in some LDCs (HP Inc., n.d.-b), their supply chain reaches to many parts of the developing world, and the LDCs are of central importance in the Goal. There is no information for example on whether the activities in the Community chapter and the Supplier diversity chapter have advanced the bottom 40 % of the population or not, and how much. The activities do not seem to aim at reducing inequalities between countries in the way that the SDGs mean. However, the activities can potentially have reduced inequalities within countries, though no data nor estimates of the impacts are presented.

This example shows that much of the company’s SDG activities are intended for developed countries, and that often no explanation can be found on how the activities have advanced or will advance the Goal. The example also shows that while some new activities have indeed been started

after the launch of the SDGs, it remains unclear if they were started because of the company's commitment to the SDGs or for some other reason.

4.2.2 What development, for whom, and how much at HP?

HP reports on activities related to fifteen SDGs, two of which concern only HP's printing business and are thus not in scope of this study. This means that the company provides much more information about its activities per Goal than the Lenovo – however fuzziness of information is one key finding from this case. Like Lenovo, HP has also partly re-invented the purpose and the intended beneficiaries of the SDGs to fit its own corporate responsibility agenda.

What new activities have the SDGs triggered

HP states that it has “existing programs that contribute to progress against 15 of the 17 goals and will continue to drive innovations that help achieve them” (HP Inc., n.d.-d, p. 11). It renewed its own Sustainability Goals in 2016 (Figure 1 above), possibly because of its SDG commitment.

In the analysis, no clear evidence was found that new corporate responsibility activities or other kind of changes would have been made in the company due to the SDGs. In some parts, the SDGs may have triggered also new activities, but the report does not provide certainty of that. Instead, it seems more likely that the company has used the SDGs to explain and confirm the importance of already ongoing activities. The company refers to lots of activities per Goal, but a large share of the activities does not relate to the contents of the Goal in question. This may indicate that the company has not fully understood the purpose and contents of the SDGs.

The reader is confused with the amount of information about the company's SDG activities, and lots of the activities and Goals are cross-linked so that it is difficult, even impossible, to understand what activity belongs where under the SDGs. On the other hand, the Targets of the different Goals in the SDGs are in fact also overlapping. For example, while Goal 8 speaks of promoting decent job creation and annual GDP increase per employed person, Goal 10 asks to accelerate the income growth of the bottom 40 per cent of the population (United Nations Resolution A/RES/70/1, 2015). In companies, these may well mean the same thing – to employ people with fair salaries also to the lower levels of the organization. In this sense, it is understandable that HP reports the same activities under several Goals. For example, it is possible to find links to Goal 8 demand for decent

work, Goal 10 demand for reduced inequalities and Goal 11 demand for reduced impacts from disasters in the same chapter of the report. However, because of this, the unclarity of information and measurement makes it difficult to conclude anything Goal-specific about HP's contribution to the SDGs.

The company has already begun many important activities before the SDGs and perhaps that is the reason why the SDGs have not triggered much new activities. However, it is justified also to question whether the SDGs are primarily seen at HP as a way a way of advancing Agenda 2030 or as a way of advancing the company's reputation as a responsible company.

For whom are the activities aimed

Out HP's SDG activities, approximately as many are targeted for communities near the company and for communities in developing countries. The company reports often about providing support for underserved communities, which can be either in developed or in developing countries. The company's own employees as well as women and girls are also mentioned often. In addition, customers are referred to as beneficiaries of the SDG-activities related to improved energy-efficiency of the company's products.

HP spent in total 675.000 U.S. Dollars on disaster preparedness and relief in 2016. Out of that sum, 400.000 U.S. Dollars were given to causes in the U.S., 100.000 U.S. Dollars to a cause in Italy, 50.000 U.S. Dollars each to causes in Romania and France, and 25.000 U.S. Dollars each to causes Fiji, Ecuador and Japan. Amounts of company sponsored volunteer work hours per country or region are not reported (HP Inc-, n.d.-d, p. 107). The share of the sums tells that the company's focus in philanthropy is in the Global North.

In some cases, HP's activities are strikingly different from the spirit of the SDGs. For example, HP aimed most of its Goal 3 (Good Health and Well-being) related activities for its own direct employees and lacks completely a focus on poor and vulnerable people who suffer most often from the problems listed under Goal 3. The impact of a single company for the SDGs is of course very small, but if all companies choose to act for those who are already relatively well off, it may have an adverse impact on the success of the SDGs especially in developing countries.

As explained above, the Millennium Development agenda fell short in closing development gaps between the Global North and the Global South, and the aim of the SDGs is to narrow these gaps, not to widen them. Thus, in my mind, any SDG activities should focus on those who are most in need.

Measuring of progress towards the SDGs

HP measured mainly the outputs and outcomes of its activities, such as the number of schools it has helped, the number of jobs that were created after its trainings, the number of employees who participated in health campaigns, or the number of participants in its digital literacy trainings. In its EICC work and in volunteering the company measured also inputs, such as the number of audits that were conducted in the supply chain or the amount of money spent on a cause. In the environmental area, the measurements seemed the most comprehensive as is the case in the two other companies as well.

The measuring of progress was overall very similar than with Lenovo: the long-term impacts of the activities were not measured, while a lot of measurement was done on what the company does. However, there were no clear links between the measurement of HP's SDG work and the SDG Targets for example. This can be interpreted to mean that the company perhaps does not see a need to measure its impacts in society, or it does not know how it should do that.

* * *

The general impression is that the company is in this case in the centre of the planning. It remains unclear whether the new goals that the company speaks of in the beginning of the report are really SDG-triggered or put together just simultaneously with the Agenda 2030 launch. Either way, the company's goals are not linked to Agenda 2030 Goals in any clear manner, and it remains in the reader's responsibility to interpret how and to what extend separate Goals are being progressed.

Measuring of mainly inputs and outputs does not provide clarification to the matter. None one of the eleven press releases and ten blog posts from the research time in late 2017 mention the SDGs, which indicates that the SDGs may be of interest only for the corporate responsibility function.

In sum, despite extensive ongoing activities in all relevant areas of corporate responsibility of a PC manufacturer, HP has implemented very little new due to its commitments to the SDGs. Much focus is put on the company's own employees, and on communities in the U.S. and in Europe.

The company's commitment to the SDGs seems as thin as Lenovo's. Both companies have chosen to use the SDGs as a framework to convince their stakeholders of that their existing corporate responsibility approaches are sufficient and correct. By taking this viewpoint to the SDGs, the companies may however limit their opportunities to advance Agenda 2030.

4.3 Case Dell: 10x20 Goal Legacy of Good program

Dell's headquarters are in the United States and. The number of employees could not be found in the Corporate Social Responsibility report, but according to Statista (n.d.), the company had 102 000 employees in 2016. The company's vision is to put "technology and expertise to work where it can do the most good for people and the planet" (Dell Inc., n.d.-a, p. 5). Dell mentions the SDGs by name in its Corporate Social Responsibility report 2016 but unlike the two other companies in this study, it has not connected any of its activities to specific Goals (ibid., pp. 4, 13).

The FY16 Corporate Social Responsibility Report begins with letters from Chairman and CEO and from Vice President for Corporate Responsibility. The Letter from Chairman and CEO (Dell Inc., n.d.-a, p. 3) does not mention Agenda 2030 or the SDGs. Instead, it speaks of digital transformation and global connectedness, opportunities related to the rapidly changing world, the importance of Dell's Legacy of Good plan, and about the "terrific progress" (ibid.) in corporate responsibility of the company in the past year. For example, the company increased its use of recycled material, and partnered with other organizations in providing technology education to children as well as in using high-performance computing in cancer treats. Dell also hit its own record of hours spent on employee volunteering. The letter ends with a commitment "to create the future we want for our customers, team members, communities and our world" (ibid.). Dell's overall approach to corporate responsibility is not very different from the two other companies' approaches.

Dell's "Legacy of Good" (Figure 3 below) corporate responsibility program consists of twenty-one targets related to the environment, communities, and people. It is a five-year plan from 2015 to 2020. The so called action areas include reductions of the environmental impacts of the company's operations and at customers; the use of technology to improve the lives of people in the world and

to address environmental issues; and the development of corporate leadership and a corporate culture that empowers Dell employees and helps them thrive in their careers (Dell Inc., n.d.-a, pp. 5–8). The first goal states that “[b]y 2020, the good that will come from our technology will be 10x what it takes to create and use it” (ibid., p. 7). The other goal that is lifted to the top of the page states the company’s desire to demonstrate 100 % transparency in its supply chain. This goal seems like an EICC related goal. The remaining nineteen goals measure environmental impacts of the company, the company’s impacts in communities, and employee engagement and satisfaction (ibid., p. 7).



Figure 3. How we measure our success (Dell Inc., n.d.-a, p. 7).

The report itself is clear and it is easy to find information about the 10x20 Goal plan from it. In the report, Dell's corporate responsibility activities are captured under nine sub-chapters in the report, each of them representing one or several of Dell's goals (Dell Inc., p. 2). In the sub-chapters, the backgrounds, challenges and opportunities related to the topic are explained first. After that, progress towards the company's goals are explained through examples of what has been done during the reported year. At the end of each sub-chapter the company explains its next steps in the area.

At the end of the report, Dell explains its relation to the Global Reporting Initiative and where in the report the different data required by GRI can be found (Dell Inc., n.d.-a, pp. 132–136). Dell, like the two other companies in this study, was an EICC member in FY16 and reported according to EICC requirements (ibid., pp. 15–24, 133–134).

Unlike the two other companies in this study, Dell does not report on amounts of donated money or products per region. However, its report reveals that while the company's employees spent more time on volunteer work, the amount of people impacted through the activities decreased compared with the past two years (Dell Inc., n.d.-a, p. 136). The shift is relatively small, and it is not explained separately in the report.

The company published fifty-five blog posts on its Direct2Dell site and nine press releases during October–December 2017. In addition, Dell has a Community Blog which contains only information about the company's products, and not of its corporate responsibility activities. During the time frame in this study, the company published one press release about corporate responsibility activities, namely about joining in a cross-industry group to reduce marine litter. In the press release from December 2017, this activity is linked to Goal 14 (Dell Inc., 2017b), which supports the company's statement that it is looking into how to contribute to the SDGs.

Characteristic for Dell's approach seems to be that it lacks some of the focus on the supply chain that the two other companies seemed to have. On the other hand, Dell seems to manage its *Youth Learning* philanthropy program as a coordinated long-term global commitment instead of setting up separate projects in its different locations.

In all, the report gives the impression of facts-based information with not much extra thrill. The report seems to aim for an honest image of the company and its employees. Content-wise there is not much difference to the other two companies' activities.

4.3.1 Mapping Dell's activities to the SDGs

The letter from Vice President, Corporate Responsibility, in the report speaks of the Paris Agreement and the SDGs briefly and states that “[t]he progress made on the world stage confirms for us that the goals we set forth in our 2020 Legacy of Good Plan are still relevant. What’s more, they are driving innovation” (Dell Inc. n.d.-a, p. 4). With these words, Dell expresses that it believes its corporate responsibility program supports the SDGS as such even though a mapping had not yet been done.

Dell has in addition published a white paper in May 2017 about its position with the SDGs (Dell Inc., 2017a). In the white paper, Dell states that it believes the SDGs need to be mainly driven by governments, but that companies can demonstrate “effective approaches to the SDGs” (ibid., p. 2). In Dell’s mind, ICT can support and enable success in any of the Goals (ibid., p. 3). In addition, the company feels its own “Legacy of Good” corporate responsibility program is well aligned with the SDGs, but that the company needs to “fully explore the relationship between Dell, our technologies and the Sustainable Development goals” (ibid., p. 4). This may be a good sign and it may mean that the company wants to have a deeper look into the SDGs before rushing to communicate its successes.

Because the activities are mapped to the SDGs by the researcher, Dell is here regarded as a reflection of what a company that does not report Goal-specific results has – or does not have – in common with companies that do.

I was able to map from Dell’s report activities that relate to seven of the SDGs: Goal 4 on Quality Education, Goal 5 on Gender Equality, Goal 7 on Affordable and Clean Energy, Goal 8 on Decent Work and Economic Growth, Goal 11 on Sustainable Cities and Communities, Goal 12 on Responsible Consumption and Production, and Goal 13 on Climate Action.

4.3.1.1 Dell and Goal 4, Quality Education

Dell gives one example of its SDG activities, namely it says its initiative to help educating 3 million underserved youth contributes directly to Goal 4, Quality Education (Dell Inc., n.d.-a, p. 4). Thus, this activity is understood here as Goal 4 activity.

Dell's activities *Youth learning* (Dell Inc., n.d.-a, p. 88) and *Reimagining the classroom* (ibid., p. 89) as well as employee volunteering with education matters (ibid., p. 82) relate to the contents of Goal 4. These activities are also very similar to what the other two companies report as Goal 4 activities.

Dell explains that it wants to give children around the world access to the same information and help them build themselves a better future. In 2016, Dell partnered with 62 organizations in 15 countries to support youth learning by funding, by providing technology, and by providing expertise. Countries included both developed and developing countries on five continents (Dell Inc., n.d.-a, p. 87– 88). The outcomes are measured in surveys and tell for example that “51 percent of the youth are more comfortable working with others, 47 percent feel more confident sharing their ideas, and 48 percent expressed interest in a job in a technology field” (ibid., p. 88).

In addition to the company-driven learning activities, the company's employees volunteered in providing advanced technology skills teaching in Chennai Girls' Higher Secondary School. The project was executed in partnership with Dell's local Youth Learning partner Learning Links Foundation (Dell Inc., n.d.-a, p. 82).

In the Reimagining the classroom initiative, Dell delivered solar-powered Learning Labs to South Africa and provided free internet access to them. The initiative was kicked off in FY14, and four new labs were set up in FY16. No information is provided in the report about the actual or estimated impacts or outcomes of this initiative (Dell Inc., n.d.-a, p. 89).

This example demonstrates that Dell's corporate responsibility activities are quite similar with the activities of the other two companies. Just like the other two companies, Dell relies partly on employee volunteering in these activities. Out of Dell's activities, the Youth learning initiative seems particularly extensive in scope and well organized with local partners in multiple countries.

4.3.1.2 Dell and Goal 5, Gender Equality

Gender topics are present in the report through volunteering with women in developing countries and through leadership trainings for the company's employees. Women in the supply chain are however not addressed with these activities.

Dell's initiative with Chennai Girls' Higher Secondary School resonates also with this Goal (Dell Inc., n.d.-a, p. 82). The initiative can be considered to advance women's participation and equal opportunities in decision-making as well as the use of technology to empower women as requested in the Goal (United Nations Resolution A/RES/70/1, 2015). Dell began the project in FY15 as part of the Youth learning initiative.

Four other 10x20 goals related to People resonate with Goal 5 as well. These include gender and diversity activities, such as the "Women in leadership" training which was expanded to all the company's regions during FY16 (Dell Inc., n.d.-a, pp. 98–99). This initiative is aimed for the company's own employees, who then educate other women in the company on how to advance their careers. The outcomes of the program are measured for example in terms of percentage of participants who felt the training was useful for them in their work. Measurement is however not done on actual change in the share of women in managerial positions. Dell provides this training only for its own employees, not for women in the supply chain for example like HP does (ibid.).

This example shows that also Dell's activities could be mapped under several Goals. It also demonstrates that the measuring of progress is done from a very subjective angle, and measurement of the long-term impacts of women's leadership trainings for example is not done.

4.3.1.3 Dell and Goal 12, Responsible Consumption and Production

Dell reports on several environmental targets that can be connected Goal 12, Responsible Consumption and Production. For example, the company has set numeric targets for reducing waste and water in its operations, for increasing the share of recycled plastics in its products, and for using only recyclable or compostable packaging materials (Dell Inc., n.d.-a, pp. 15–77).

Dell acknowledges the same environmental impacts of its business as the two other companies and also recognizes its responsibility to advance the Paris Agreement (Dell Inc., n.d.-a, p. 44). Examples of progress in FY16 include using 14.1 million pounds of recycled plastics in Dell's products, out of

which 3.4 million pounds are taken from the company's closed-loop circulation of material. The company also started to use recycled carbon fibre in its products. Another example of the company's achievements is that it began to use mushroom-based cushioning in its products to reduce the amount of petroleum-based foams and plastics. The company reports it achieved 72 percent progress toward its 2020 goal (Dell Inc., n.d.-a, p. 47).

Environmental topics are strongly present in the report, and they are reported about in detail, just like in the other two companies. Dell has clear, measurable targets for its emissions, water usage, waste, energy-efficiency and the material efficiency of its products. Dell's aspirations and achievements in the environmental area seem equally relevant as those of the two other companies that have linked their activities to the SDGs.

This example shows that environmental topics are well represented, and they are measured in most detail at Dell, just as in the two other companies. There is, again, no clear difference in the type of activities or the level of reporting compared to the other two companies.

4.3.2 What development, for whom, and how much at Dell?

The most interesting finding is that despite Dell did not connect its corporate responsibility activities to any certain Goals in 2016, its activities are not very different from the activities that the two other companies report as SDG activities. All the same elements are there.

It is often openly stated in the report that Dell's business benefits from the reported corporate responsibility activities. On the other hand, communities in developing countries benefit from the activities as often and even in a wider and more structured way than in the other two companies. Environmental topics are strongly present, but a little less focus is put on gender topics than in the other two companies. At Dell, support of female employees seems to be limited to their productivity as employees.

Measurement of the activities is comprehensive in environmental matters but focus mainly on inputs and outputs in the other areas. Participants of corporate trainings seem though to be surveyed regularly on their opinions of the usefulness of the training in question. *Youth learning initiative* participants are interviewed to measure the change in their mindset. However, no further analysis or

conclusions are presented on what the mindset change is expected to bring for the participants, or what it has changed in the lives of previous participants of the courses.

The ways of calculating “10x the good” are not explained but the company says it participates in the *Net Positive Project*, a network of companies and NGOs, to understand how to measure this. For example, in the Letter from Vice President, Corporate Responsibility, the company mentions its target to reduce the energy intensity of its products by 80 % and says that it has reached a reduction of 42,8 % in 2016 (Dell Inc., n.d.-a, p. 4). It remains however unclear that once reaching the 80 % reduction compared to 2015, does the company seek to compensate the remaining 20 % in some way, and how the company ensures that ten times more good is generated on top of that. Having not defined the ways in which the company measures its handprint gives the impression that “10x the good” is based more likely on a PR value or a vision than facts.

In general, there are no big differences in the three companies’ corporate responsibility programs. Dell as well as the other two companies report about activities related to climate change and the environment, to the well-being of its employees, to gender equality, and to the supply chain and conflict minerals. Dell says it is only beginning to look into what the SDGs mean for the company and does not report on its SDG progress as such. However, the corporate responsibility programs of the three companies are so alike that it can be said that the level of commitment to the SDGs makes no difference in them. This too indicates that the SDGs have not changed much in companies so far and that they do not share the Agenda 2030 aspiration to move beyond the Millennium Development Goals.

* * *

In this chapter, I have looked at the company cases separately in order to show the characteristics of each company’s approach. No clear difference in the progress against the SDGs could be identified between the two Goal-oriented companies and the third company. Common for all three companies is however that they have not made much changes in their corporate responsibility approaches based on the SDGs. They often report about activities and beneficiaries that do not actually belong under the SDGs. Typically, reporting of progress is not based on actual progress against the SDGs but on progress against the company’s own corporate responsibility targets.

5 THE SDGs ARE NOT A TRANSFORMATIVE POWER IN COMPANIES

The next step in the analysis is to look into the similarities and differences of the three companies' approaches to the SDGs through the three research questions “what”, “for whom”, and “how much”.

In the following sub-chapters, I combine the companies' approaches and look at the information from the perspective of the three research questions: what activities, for whom, and how much have the companies kicked off due to the SDGs. I keep the focus of the analysis on the Goal level and not for example on the SDGs overall level, because that is the level of focus in the two companies that link their activities to the SDGs. At the end of the chapter, I present the overall key findings for this study.

5.1 Similarities and differences in Goals and related activities – selectivity and simplification

In this sub-chapter, I look into what similarities and differences there are in choosing Goals and Goal activities in the companies. The purpose of this step in the analysis is to find out whether a typical SDG approach of a PC manufacturing company exists, and also to analyze have the three companies implemented the Goals in similar manners or in different manners.

The earlier explained color codes were transformed to numbers and put to a chart to visualize which Goals the companies address and how well, and which they have left out from their approaches (Figure 4 below). In the image, green color would have given the value 3 but that was not given to any company for any Goal. Thus, the value 3 is not visible in the chart. Orange color equals with the value 2, and red color with the value 1. Goals that are not at all addressed by the company are marked as 0 and are thus not visible in the figure.

Information of Dell's activities are included in the same image to present a visual comparison of its approach. Because Dell had not yet linked its activities directly to any Goal, and because it is clear from Dell's material that the company has not changed its corporate responsibility approach because of the SDGs, all Dell's Goal activities are marked here with the value 1.

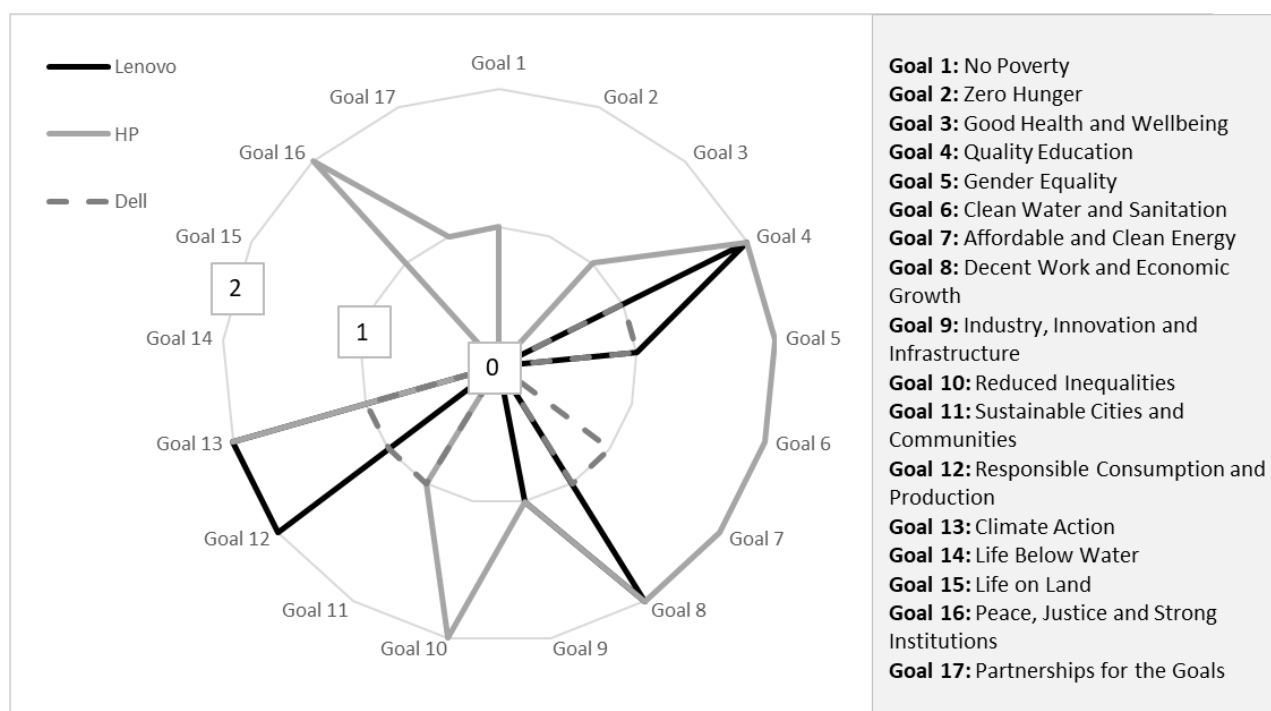


Figure 4. Comparing which Goals are addressed by the three companies.

No specific set of Goals seems to represent the PC manufacturing industry in general, and the companies have also chosen different ways of implementing most of the Goals. The companies seem to have picked a number of Goals, chosen a theme or a few within the Goal, and explained what their targets and activities regarding those are – some of which are aligned with the Targets of that Goal, some of which are not.

All three companies address topics related to Quality Education, Gender Equality, Decent Work and Economic Growth, and Climate Action. As can be seen from the image, Zero Hunger is not addressed in any company's corporate responsibility report. Life Below Water is neither addressed, but Dell published later, in December 2017, one press release about marine litter, which it communicates as Goal 14 related. In addition to what Figure 4 shows, HP has addressed Life on Land with activities related to its printing business. The prioritization of Goals is roughly in line with what GlobeScan (2017) and the World Business Council for Sustainable Development (2018) reports say about companies' interests in the different Goals in general.

However, merely looking at which Goals are addressed does not tell enough about the companies' approaches. In the company reports, similar activities are sometimes mapped under different Goals. For example, Lenovo reports on activities related to operational energy efficiency, renewable

energy use, carbon offsets, climate change risk management and its logistics and real estate operations under Goal 13 activities, while HP refers to its aim to increase the use of renewable energy under Goal 7. As another example, Lenovo reports on activities related to Goal 12, Responsible Consumption and Production, by taking action in sustainable management of natural resources in its production and by integrating sustainability information to its reporting. HP clearly also reports its sustainability information by its 2016 Sustainable Impact Report, and addresses water management in the company's supply chain in water scarce-areas under Goals 6 and 13.

Because of these differences, the analysis continued by comparing the companies' Goal activities with the Targets of the SDGs. None of the companies reports activities on the Target level, and therefore the mapping of Targets is done by me by comparing the companies' activities to the Targets of the mentioned Goal.

The companies' approaches are closest to each other in activities related to Goal 4 Quality Education, Goal 5 Gender Equality, Goal 8 Decent Work and Economic Growth, and Goal 13 Climate Action. These are also the Goals for which activities can be found in all three companies.

For example, regarding **Goal 4, Quality Education**, HP takes a more general youth digital skills approach (Targets 4.3 and 4.4), while Lenovo reports activities also for women in particular (Targets 4.3, 4.4, 4.5, 4.7 and 4.8). Dell reports on volunteering for girls' secondary education (Target 4.1) and to technical skills of youth (Target 4.4) (United Nations Resolution A/RES/70/1, 2015). HP's education initiatives are more focused on job skills training for youth and students, and on integrating them to the digital world economy, while Lenovo has taken a more grassroots approach and focuses also on basic literacy of children. Dell has both type of activities.

As another example of very similar approaches, the empowerment of women and promoting **gender equality (Goal 5)** on all levels of decision-making (Target 5.5) are on the agendas of each company (United Nations Resolution A/RES/70/1, 2015). The activities are mainly aimed for the company's female employees, and only HP addresses in addition the female leaders of companies in its supply chain. The rest of the activities related to Gender Equality vary by company. At HP and Lenovo gender matters are reported under the theme Diversity and Inclusion, which also comprises of work for sexual minorities, which in turn is not a Goal 5 focus.

Goal 8, Decent Work and Economic Growth, links strongly to the EICC framework. For example, themes of decent job creation (Target 8.3), full and productive employment of all (Target 8.5), eradication of forced labor (Target 8.7), and protection of safe working environments (Target 8.8) are commonly addressed topics. This suggests that industry-specific norms may have a stronger impact on companies' activities than a global development agenda such as the SDGs. In addition, Lenovo reports of activities related to global resource efficiency in consumption and production to the Goal's activities (Target 8.4), and HP reports on activities related specifically to youth employment (Target 8.6) (United Nations Resolution A/RES/70/1, 2015).

All three companies also express their commitment to the Paris Agreement, which a separate remark under **Goal 13, Climate Action**. Lenovo also reports on renewable energy credits and carbon offsets (Target 13.4) (United Nations Resolution A/RES/70/1, 2015). In addition to these common activities, the companies report a large variety of other activities that are largely not connected with the Goal's Targets.

The analysis reveals that the approaches of the companies regarding these four Goals are relatively similar. However, as explained above, the activities that the companies report under these Goals are mainly not new activities.

In some other Goals, the companies' approaches differ a lot. The differences do not seem to relate from the company's relation to the SDGs – the two Goal-oriented companies report also about very different approaches to a Goal, while Dell sometimes report on very similar activities as one of the other companies.

HP and Lenovo share a focus on **Goal 9, Industry, Innovation and Infrastructure**. While HP focuses on micro-financing in developing countries (Target 9.3), Lenovo reports about an innovative energy-efficient technology, a low temperature solder process that it implemented in its operations (Target 9.4) (Lenovo Group Limited, n.d.-a, pp. 52–53; United Nations Resolution A/RES/70/1, 2015). HP's micro-financing relies fully on the company's employees, and it remains unclear what the company's role in it has been. On the other hand, Lenovo reports it changed its solder process because of changing regulation – not due to the SDGs – and that it has not shared this innovation with any other party because of intellectual property rights. This indicates that innovations do necessarily trickle technology development into societies.

HP and Dell have activities related to **Goal 7, Affordable and Clean Energy**, and both companies report on activities to increase the use of renewable energy (Target 7.2) and to improve the energy efficiency (Target 7.3) of their products (Dell Inc., n.d.-a, pp. 27 – 77; HP Inc., n.d.-d, pp. 36, 51–53; United Nations Resolution A/RES/70/1, 2015). HP has in addition set numeric targets for its use of renewable energy.

Dell and Lenovo report about activities that can be mapped under **Goal 12, Responsible Consumption and Production**. HP limits its activities related to this Goal only for its printing business which is not considered in this study. It is interesting however, that HP has not considered this Goal from the PC manufacturing point of view in its report. Regarding Goal 12, Dell has set numeric targets for reducing the generation of waste and water consumption in its operations, for increasing the share of recycled plastics in its products, and for using only recyclable or compostable packaging materials (Targets 12.2. and 12.5.) (Dell Inc., n.d.-a, pp. 15–77; United Nations Resolution A/RES/70/1, 2015). Lenovo in turn has contributed to the Goal by integrating sustainability information to its reporting (Target 12.6.), launching an Environmentally Conscious Products program (Target 12.8), and focusing on energy-efficiency of its products as well as environment-friendly product packaging (Target 12.5.) (United Nations Resolution A/RES/70/1, 2015). The activities are said to also to fulfil different kinds of compliance requirements in China, Japan, the U.S. and EU (Lenovo Group Limited, n.d.-a, pp. 109–110).

In general, when looking into the choice of Goals and the choice of activities related to them, the impression is that the case companies utilize corporate responsibility for *advancing their business continuity* (Banerjee, 2014) and *communicating about existing activities through the SDG lens* (Redman, 2017). The case companies have *selected* (Fukuda-Parr, 2016) Goals which they find suit their business best, or in the case of Dell, not selected any specific Goals at all. Also, the companies have chosen themselves how they implement the Goal, often regardless of what the Goal actually says, in other words *simplified* (ibid.) the meaning of the SDGs. Not much *innovation* (Voegtlin & Scherer, 2015) has been created, and where innovations are reported, they do not seem to *diffuse* (ibid.) to the society. In fact, the word “innovation” appears 15 times in Lenovo’s report, 35 times in Dell’s report and 61 times in HP’s report, but Lenovo is the only one to present an innovation in its SDG reporting – an energy-efficient solder process that is reported as an SDG activity but is actually triggered by a regulation change.

The companies do however recognize where their *developmental footprint* (Newell & Frynas, 2007) comes from and seem to avoid creating *contradictory impacts* (Nelson, 2006; Utting, 2007) in their corporate responsibility activities and business operations in general. Dell, which did not report any Goal level activities in 2016, seems to have the best *coordinated* (Idemudia, 2008) approach to NGO cooperation for development.

All of this signals that the SDGs are not a change-maker in companies in terms of activities. Next, I have a look at what the SDGs mean in terms of whose development is being advanced.

5.2 Focus on developing countries but also on the companies' employees and communities in the Global North

To continue the analysis, the materials are here viewed from the angle of whom the companies' activities intend to benefit. The purpose of this sub-chapter is to present which beneficiaries the companies prioritize in their SDG activities.

The question of what development the companies advance relates to the question whose development they aim for. According to Utting (2007), the global market economy depends on unjust power relations and exploitation of poor areas of the world for the benefit of the rich. The status quo is maintained by not giving a voice to groups who may be in the way of expanding the global market economy (ibid., see also Banerjee, 2014; Ehrnström-Fuentes & Kröger, 2017; Prieto-Carron et al., 2006). Therefore, it is in the interest of this study to look into whose issues are being addressed with the SDG activities of the companies.

The companies in this study target lots of activities for communities in developing countries on one hand, and a lot of activities for their own employees and for communities in the Global North on the other hand. Poor and marginalized groups in developing countries are mainly regarded as recipients of philanthropy, and the focus of the activities is often on groups who have potential to become useful for the technology industry in the future.

Figure 5 below illustrates roughly the links between the different beneficiary groups in the three companies' SDG activities. The beneficiary groups typically overlap to some extent, and an activity may be aimed for several type of groups. For example, female employees in developing countries

are mapped in the analysis to the beneficiary groups Women and girls, Employees and Developing countries.

The colors in Figure 5 refer to the number of Goals with which the companies address that group – the darker the color, the more Goals the companies aim for the group.

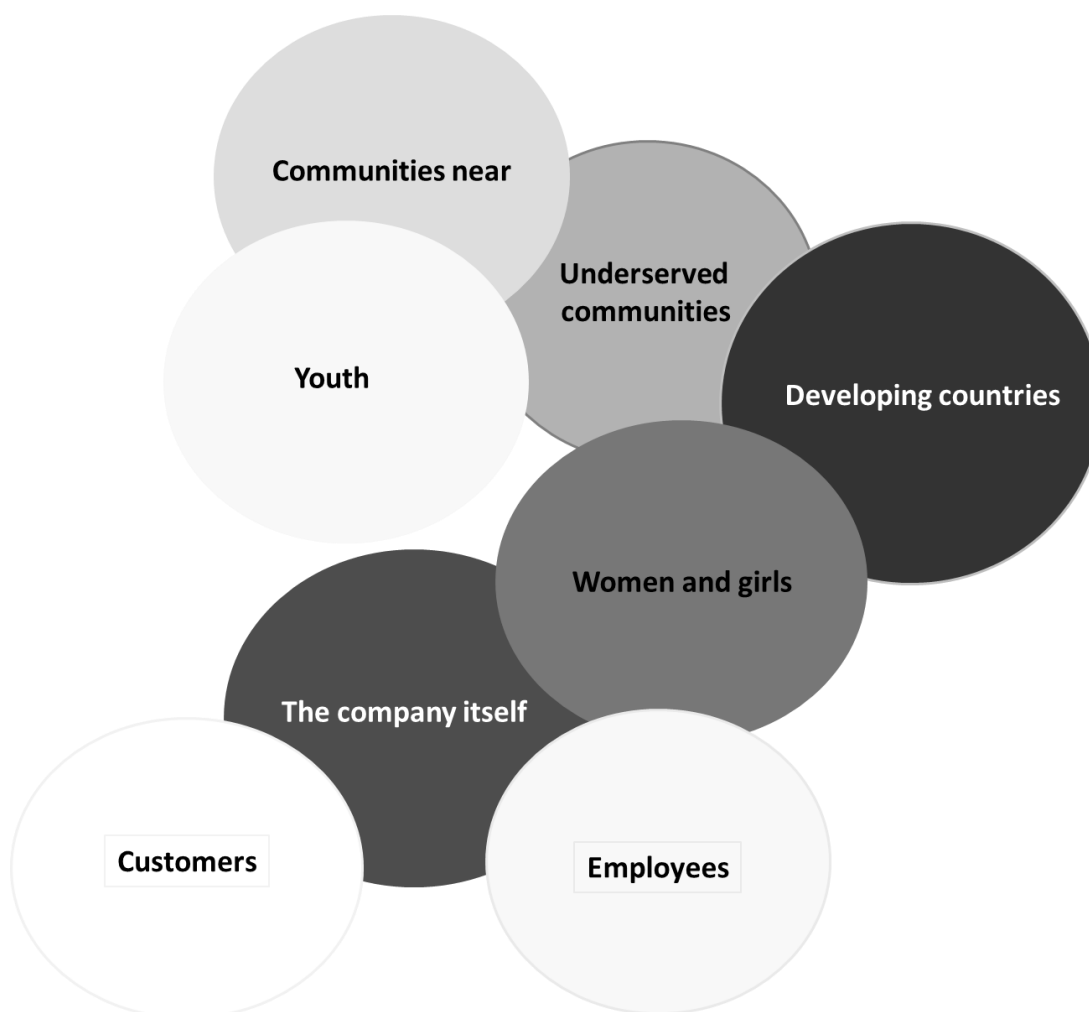


Figure 5. The different types of beneficiaries of the companies' SDG activities and how the groups typically overlap.

Against what Prieto-Carron et al. (2006) claim, **communities in developing countries** can be identified as beneficiaries of the companies' Goal related reactivities most frequently altogether and in each company separately. The activities in developing countries are often aimed for marginalized or vulnerable groups and include elements of advancing economic and technological empowerment. Political empowerment in developing countries on the other hand is not visible in the reports

(Utting, 2007). The activities consist of volunteer work and of philanthropy as well as activities related to EICC compliance. This speaks against Jenkins' (2005) claim that poverty reduction is not of interest for companies – in these companies, poverty reduction is addressed in the SDG work.

No information can be found on how the particular projects and communities have been chosen and by whom. There are also no indications of involving the communities of the developing world in the company's decision-making locally (Banerjee, 2014; Ehrnström-Fuentes & Kröger, 2017; Prieto-Carron et al., 2006; Utting, 2007). The three companies often cooperate with local NGOs in developing countries and seem to rely on this cooperation as proof of being neutral and fair. However, as explained by Utting (2007), also NGOs are populated by non-marginalized people.

For example, Dell explains in its report that it uses water for “landscape irrigation, food preparation, in toilets and sinks, and in equipment like air conditioning systems and cooling towers” (Dell Inc., n.d.-a, p. 34). It has come to a decision to reduce the water-use in water-stressed areas by 20 % but does not explain whether this target is defined with the inhabitants of the areas, with NGOs, with consultants, or perhaps inside the company (ibid.).

Another aspect of the question “whose development” is how much resources are allocated for the work with the different beneficiaries. Complete information including for example work hours put into audits in the supply chain or to environmental reporting was unfortunately not available, but the companies report about their inputs to volunteer work and philanthropy and this is here used as a reference of information.

In terms of donations, communities in North America and in Lenovo's case also in China – that is locations geographically close to the headquarters or other important locations of the companies – receive most. Lenovo donated more cash and products to North America than to all other countries and regions altogether in 2016. China was its second largest donation target. HP reports on sums granted for disaster relief, and out of those, the majority went to North America in 2016. Of the remaining sum, the majority was donated to other high-income countries Italy, France and Japan. Dell does not reveal how much money was spent on philanthropy. At Dell, employees however spent more hours on volunteering work in total than during the previous two years but for some reason that is not shared, volunteering work also focused on a smaller group of beneficiaries. This is in line with what Utting (2007) says, namely that companies are mainly interested in the wellbeing

of the societies that are in the Global North and spend only a small fraction of their resources on developing countries.

In conclusion, communities in the developing world are frequently seen as recipients of philanthropy and volunteer work activities, as well as beneficiaries of EICC compliance related work. Lots of activities are reported for them, but on the other hand the work may be done with less resources than the work for groups in the Global North. Communities in developing countries are not presented in the reports as active participants or stakeholders in decision-making processes about corporate operations locally or in any wider political meaning.

The company itself can be identified to benefit from the activities almost as often as communities in the developing world, related to almost half of the addressed Goals. Lenovo reports about business benefits from attracting female workers and leaders, and from the innovations that save energy. The company also refers to the benefit of its business elsewhere, for example by stating that “Lenovo’s social investments are focused on education and digital inclusion, themes that are integral to the success of our business.” (Lenovo Group Limited, n.d.-a, p. 76). HP reports it benefits from the health and safety of its employees, and from water-use reductions. Dell hopes to benefit later on from training digital skill to youth, from energy-efficiency measures and from reductions of waste and water-usage. The companies can in addition benefit from more activities indirectly in the form of added sales or good reputation, but as the links between these would be difficult to prove in this study, these indirect impacts are not evaluated here.

The fact that the companies themselves are so often seen to benefit from the activities, speaks for the mainstream win-win approach of corporate responsibility (Joutsenvirta et al., 2011). The main reason for the companies of this study to practise corporate responsibility and to act on the SDGs seems to be to satisfy the requirements of the company’s various stakeholders – not to contribute to global development as such. It is clear that the purpose of companies is to generate profit, and the SDGs do not aim to change this. However, as Blowfield (2005) says, mainstream corporate responsibility is part of the market hegemony and this may prevent companies from generating the development that societies need, including addressing the needs of marginalized groups.

Women and girls are on the agendas of all companies and are frequently addressed in SDG activities. However, in practice, gender equality topics are often about providing work-related

training to the company's female employees. Where the activities are directed to women or girls in developing countries, they consist of volunteer work and philanthropy. In addition, gender-related activities are typically included in the wider "diversity and inclusion" theme – a theme that the SDGs do not recognize under Gender Equality. For example, HP targeted a part of its training in refugee camps for girls, provided leadership training to its suppliers' female managers and increased the recruitment of women to the company. The company also reports as Gender Equality the employees' participation in Pride parades and the company taking stance against U.S. legislation that discriminates LGBTQ people (HP Inc., n.d.-d, p. 92).

These are all good initiatives. However, the SDGs state a much wider agenda for Gender Equality. None of the companies speaks for example of ending violence against or exploitation of women, except through their EICC requirements. Also, topics related to work-life balance, which link to the recognition of unpaid care and domestic work, are absent (United Nations Resolution A/RES/70/1, 2015). While the reports speak of female leadership trainings, these are limited to only a few locations.

Underserved communities are mentioned by all three companies and are addressed by almost half of the Goal activities. Underserved communities consist of groups all over the world – in both rich and poor countries – and resonate with the SDGs' expression of vulnerable groups. HP refers to women and children as well as communities in developing countries as underserved. Lenovo addresses underserved youth in the U.S. with scholarships. Dell understands as underserved the communities where it collaborates with NGOs to provide Youth learning to 3 Million youth. Being "underserved" does however not seem to link to political empowerment of the groups. Dell mentions for example that "[technology] can give a child living in the streets access to the same information as the most affluent child" (Dell Inc., n.d.-a, p. 87). This kind of expressions can be interpreted as indirect aspirations of political empowerment, but the expression is so vague that it is impossible to judge whether that is what the company means or not.

Communities near the company are represented in just over a third of the Goals. These communities can be either well off or underserved. Lenovo targeted its technology skills trainings for example to veterans and youth in the U.S. in 2016. HP in turn addressed communities where it operates in by financing disaster relief, by digital skills trainings and education consulting, by helping minority suppliers in developed countries to gain IT skills and by providing opportunities

for diverse suppliers in the U.S. Dell reports on waste reductions, water use reductions and increased use of recycled plastics, which are meant to benefit the communities where the company operates.

At Lenovo, **employees** can be seen as beneficiaries of the SDG-related activities to hire more women and to train female employees in leadership skills. HP in turn reports about employee wellness programs such as weight-loss campaigns and skin cancer screenings as well as publishing of health advisories regarding transmittable diseases. Dell's employee-related activities consist of disaster relief to areas where the company's employees live and work, and on female leaders of the company.

All companies addressed **youth** as a separate group in training and education activities. This category is the only one where all three companies focus similar type of activities for the beneficiaries, namely educational activities. Lenovo speaks of serving underserved youth, HP of innovative experiential learning at schools, and Dell of employee volunteering in Chennai Girls' Higher Secondary School. Sometimes youth are referred to as people who needed the company's help to unleash their full potential, sometimes they are seen as future employees in the technology industry.

Customers are defined as the beneficiaries in SDG activities that focus on the company's products and services. Lenovo mentions as an SDG activity that it improved in 2016 the energy-efficiency of its devices, which according to the company benefits its customers through savings. HP set energy efficiency targets for its products to reduce the environmental footprint of its customers. The company also reports it has extended the life of its products by improving the design and repairability. Dell in turn reports it is "committed to reducing the energy intensity of our products, on behalf of our customers and the planet" (Dell Inc., n.d.-a, p. 43).

Referring to customers as beneficiaries speaks for a win-win logic (Joutsenvirta et al., 2011), of the corporate responsibility agenda and of corporate responsibility as a means of advancing business (Banerjee, 2014). The SDGs do not recognize consumers as such as beneficiaries of the Goal activities, and thus this kind of references are here interpreted to mean that the companies do not fully understand the purpose of Agenda 2030. As a development politics initiative, its purpose is not to generate happy customers for companies but to generate global change to ensure development of

all, especially in the developing world. It seems like the companies see a need to prove that they remain profitable regardless of their corporate responsibility activities.

As a comparison of the wording of the reports, the word “customer” appears in total 100 times in Lenovo’s report, 220 times in HP’s report and 159 times in Dell’s corporate responsibility report. The word “poor” is mentioned once at Lenovo, twice at HP, and three times at Dell. Four matches for “developing countries” can be found in HP’s report, five in Dell’s report but none in Lenovo’s report. Matches for the word “marginalized” cannot be found at all.

* * *

In all, despite a clear focus on the developing world in terms of activities, the companies target much of the resources to communities that cannot clearly be identified as marginalized, poor or vulnerable in the sense that the SDGs mean. Companies make their own definitions of who their most important stakeholder groups are and focus their activities – and their communication – especially for the groups that are of most business interest (Ehrnström-Fuentes & Kröger, 2017, Prieto-Carron et al., 2006). Communities in developing countries are in these companies addressed with philanthropy and volunteer work activities as well as with EICC compliance activities.

The companies do not explain in their reports how the beneficiaries have been selected and do not discuss issues related to power relations in the local communities where they operate. Neither do the companies present evidence of taking the needs of those beneficiaries that the SDGs speak of – for example the poor and the marginalized – as a starting point of their SDG activities planning. Rather the companies seem to regard themselves as philanthropists in relation to communities in the Global South.

Put together, by placing their business in the centre of the SDG planning, the companies neglect the existence of possibly marginalized groups and end up silencing and marginalizing those stakeholders that do not have an economic meaning for the business. Thus, their SDG activities can be interpreted as a representation of mainstream corporate responsibility which is driven by business logic and which aims to maintain the status quo in local power relations rather than act for global development.

5.3 About measuring progress towards the SDGs – or the lack of it

The question of what development the companies advance relates not only to whom the development is aimed, but also to their actual progress towards the SDGs. Companies decide how they measure their corporate responsibility activities themselves (Scherer & Palazzo, 2012) and the intended and actual outcomes do not always meet (Blowfield, 2007).

It is not clear from the materials to which extent the companies believe they contribute to the SDGs with their own activities because none of the companies report on Goal progress directly.

According to the material, the companies measure inputs, outputs and sometimes the immediate outcomes, especially when they are relatively easy to convert into numeric information. *Inputs* are here understood as the resources that are spent on a certain activity, for example working hours spent for an activity, the number of employees participating in company internal wellbeing campaigns or compliance trainings, or the number of PCs donated to a cause. *Outputs* are the activities that derive from using those resources, for example the number of digital skills trainings that are arranged in communities, or the number of participants in those trainings. *Outcomes* refer to the gains from the outputs, for example the increase of female job applicants after a campaign, the number of new start-ups set up as a direct result of a job skills training, or reductions of emissions or waste of the company. *Impacts* would mean the environmental, social or political changes that are generated from these activities and that support the SDGs, but indications of following up such impacts were not found.

For example, Lenovo reports that “[g]lobally, the Women’s Leadership Development program continued to build our pipeline of women executives with 19.1 percent of executive promotions being women, just short of our goal of 20 percent” (Lenovo Group Limited, n.d.-a, p. 75). The target is set for the proportion of women in new executive promotions, not for women in executive positions in general as said in Target 5.5: “Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life” (United Nations Resolution A/RES/70/1, 2015).

HP in turn states in its report that technology is the key to building an inclusive society where all can contribute. The related activities consist of different digital and entrepreneurship learning packages. Success is measured in terms of money donated to NGOs and the number of attendees in

the trainings for example. It is however not clear how for example the 2.800 participants in HP LIFE entrepreneurship training in Myanmar benefit from the training in the long run, and no information is provided on how HP intends to measure this (HP Inc., n.d.-d, p. 100).

No agreed framework exists for companies to measure the impacts of their corporate responsibility activities in society (Prieto-Carron et al., 2006). In the three companies of this study, no information of measuring the long-term impacts of past activities is presented, nor information of how the ongoing activities are planned to advance the SDGs in the future. This is in line with what Blowfield (2007), Idemudia (2008) and Lucci (2012) claim: companies are more interested in reporting what they gain for themselves than what they gain for society. If the local NGO partners evaluate the impacts of their projects, this information is not presented in the companies' materials.

In short, companies report on what resources they have put in the SDG work, what activities they have conducted and sometimes what immediate outcomes have been achieved by these activities. Despite connecting their activities to certain Goals, the companies do seem to not link their measurement of progress to the SDGs in any way. It is as if reaching the company's corporate responsibility targets is believed to automatically trickle down as SDG progress.

5.4 A summary of the key findings

The key findings of the analysis are interconnected and partly overlapping. They respond to the main research question, namely how large PC manufacturers' commitment to the SDGs reflects in the companies.

Reaching the SDGs requires that more than before gets done. Companies are needed for innovating and financing development. They need to take into account groups that may not be of economic value to the company. It also requires that progress towards the SDGs is measured from the beneficiaries' perspective, and not merely as companies' operational achievements.

Based on the three cases, this does not seem to materialize. The companies seem not interested in investing in poverty reduction as such, but they are interested in preserving their businesses through their SDG activities (vs. Mawdsley, 2018). They apply responsible business practices as they have done before, but in addition to those, they have started very little new based on the SDGs.

The main finding of the study is that **the companies' commitment to the SDGs has not change much, if anything, in their operations or their corporate responsibility approaches**. In the three companies that are included in this study, corporate responsibility activities continued as before, and the SDGs were used as a framework of communication. No clear evidence of actual SDG-triggered activities was found, except perhaps Dell's intention to look into what the SDGs mean for the company. No signs of evaluating the corporate responsibility agenda nor the overall business based on the SDGs were found. Innovations for the SDGs seemed non-existent. While the purpose of the SDGs is to encourage all actors to do more for global development, this does not seem to come true in these companies. One explanation for not changing much seems to be that the companies already do a lot, for example through their environmental responsibility activities and due to their EICC membership that focuses on social responsibility in the supply chain.

Another key finding is that **much of the companies' SDG activities aim to benefit the company itself or the Global North**. Even though communities in developing countries are addressed with most activities, a large share of the SDG work is meant to benefit the company's own employees and communities in rich countries. In terms of donations, rich countries receive much more than developing countries. The wording and the examples that the companies report about tell that the companies are interested in the SDGs in order to advance their business, not necessarily in order to advance global development as such unless it comes along the business benefit in a mainstream win-win spirit. This links with the first key finding and signals that the companies have not used the SDGs as a starting point for planning their SDG work, but used the SDGs to strengthen and justify their existing corporate responsibility agenda and ways of operating. Because of this, companies may neglect some of the global development issues that are behind the SDGs.

As a third key finding, it can be concluded that **the information that companies provide about their SDG work is very unclear**. The companies report as SDG work a lot of activities that have little or nothing to do with the contents of the Goals which they are linked with. Typically, it is not possible to distinguish which activities are meant to be SDG-related and which are not. One of the companies connects the same activities to several Goals, which makes it even harder to analyze what the actual impact of the company is. Measurement is done on the levels of input, output and outcome, but rarely on the level of long-term impact. The companies do not speak of successes or impacts on the level of SDG Targets at all. This indicates that the companies believe that any progress in their own corporate responsibility targets equals automatically with progress against the

SDGs. Also, information about possible failures or set-backs is completely missing from the material. The measurement focuses largely on what the company has achieved, not on what has been achieved for society.

In addition, **the companies seem reluctant to step outside their established area of business and ways of working.** They do not show any interest in development topics that go beyond their immediate business operations, and do not seem to be willing to become political actors of any kind. This links to the first key finding – these companies have used the SDGs as a tool for communicating, not as a tool for re-thinking what they are doing. The emerging trend of corporate activism does not seem of relevance for these companies. On the other hand, some of the companies' SDG activities – such as digital literacy trainings that all three companies have on their agenda – can be interpreted to have indirect impacts on political empowerment of local communities in developing countries.

6 CONCLUSIONS

The purpose of this study was to analyze how large PC manufacturers' commitment to the SDGs reflects in practice: what new activities have the SDGs triggered in the companies, whom do the companies intend to benefit with these activities, and how the companies measure their progress towards the SDGs. In this final chapter, I discuss what the results may mean for global development and for development research.

Because of ethical and practical reasons, the companies' published materials became the best available sources of information. Thus, document analysis was a natural method choice. Interviews were initially planned for deepening my understanding of the initial findings from the document analysis, but none were granted. The methods of collecting data seem sufficient enough for this study, and efforts were made to ensure that the analysis method was as reliable as possible. Interviews could have added information. However, the fact that interviews were not granted speaks of issues in transparency in itself.

Merely stating a commitment to the SDGs does not bring along development, but the Agenda 2030 spirit of doing more than before and leaving no one behind needs to show in actions as well. The interest of this study was to understand what more or differently do companies that commit to the SDGs do. The key findings reveal that the SDGs have not been a transformative power in the companies.

The three companies in this study seem to believe they advance the SDGs enough by continuing their ongoing corporate responsibility activities even though actual measurement of progress towards the SDGs has been minimal or non-existing, just like Blowfield (2007), Idemudia (2008) and Lucci (2012) claim. Thus, the most optimistic expectations that companies start generating sustainable innovations and financing development more due to the SDGs (Sachs, 2012; Voegtlin & Scherer, 2015) may be misled.

The three companies in this study present hardly any information of innovating for sustainable development, although innovations are claimed to be one of the main means for companies to contribute to the SDGs (Voegtlin & Scherer, 2015). Also, the majority of the financing goes to the Global North, just like before the SDGs (Utting, 2007). The companies seem however well aware of their overall development impacts (vs. Newell & Frynas, 2007), including the importance of the

supply chain (Nelson, 2006; see also Utting, 2007). In their SDG approaches, they practice selectivity and simplify the meaning and contents of the SDGs (Fukuda-Parr, 2016) in order to strengthen the status quo (Utting, 2007). The win-win logic of mainstream corporate responsibility (Joutsenvirta et al., 2011) seems prevailing in these companies. The companies seem to understand the SDGs as another means of volunteer governance alongside with other guidance, such as the UN Global Compact and EICC.

Issues of transparency became apparent in this study, and one reason for this is that companies do not need to share information in the same way as public actors do (Mawdsley, 2018). The companies in this study communicate willingly about successes, while evidence of actual progress towards the SDGs and the companies' share in it is largely missing. Also, all three companies were reluctant to provide additional information in interviews.

The lack of transparency relates to the ongoing discussion about privatization of development cooperation that Adelman (2003) and Wilkins and Enghel (2013) speak of. Accountability may be compromised when power is privatized to companies, corporate governance is voluntary, and information about the companies' impacts on development is not available. Companies are, after all, by nature non-democratic entities: company leaders are not chosen in elections, and companies do not expose their decision-making to public votes. If development activities are prioritized based on a business logic, the benefits may not be channeled to those who need them most. This puts a fair distribution of development cooperation at risk, scatters the resources and may lead away from achieving development targets such as the SDGs.

At the time of this study, the SDGs are a quite new topic, and companies have not had much time to understand what they are and what they could mean for companies. Two of the three companies have changed their SDG approach between the time of the data collection and finalizing this thesis, which means that the companies develop their approaches. Development has always been uneven and combined, and companies can learn from each other (Anievas & Nişancioğlu, 2015). Large companies have been slow movers in responsibility matters before (Utting, 2007). In time, companies may transform and become more development-oriented, as can be seen from the emerging counter-trend of corporate activism (Miltton, 2017).

Industry-specific initiatives that provide concrete frames for behavior may have more transformative power in companies than generic development policy initiatives which can be difficult for companies to understand and that are mainly aimed for governments. Companies alone cannot bring along development or make the SDG Targets come true. Companies are structured to generate profits, and themes such as poverty reduction are not in the focus of companies in general (Jenkins, 2005). Changing this would require a change in the company's ways of operating and an agreement with the shareholders and other stakeholders with financial influence (Banerjee, 2014; Ehrnström-Fuentes & Kröger, 2017; Prieto-Carron et al., 2006). Because of the logic of doing business, and because of the pressure for cost-efficiency in companies, I claim that binding regulation would be the most effective way of bringing along change, just like Arthurs (2006) and Cholewinski (2006) say. When regulation changes, all companies need to change simultaneously. The ongoing regulation changes in Europe may be a first step towards this direction, but also international regulation is needed because of the international character of business. Companies namely depend on political decision-making and relations in the countries where they operate and may thus find it impossible to take visible political positions in sensitive matters without risking their presence in the market.

The motives for advancing development and for practicing corporate responsibility are very different – the first being a political discussion and the latter being a matter of business benefit and continuity. Large companies that have their headquarters in the West have typically comprehensive corporate responsibility programs and they are able to put resources into topics such as the SDGs and reporting. Also, large companies are expected to communicate about their corporate responsibility more due to regulation in the EU for example, and due to shareholder interest, customers' expectations, and NGO attention on large companies with wide development impacts. Small and medium size enterprises (SMEs) that do not have similar resources at use may find it more difficult to advance global development. Their developmental impact as single companies is likely to be smaller, though altogether SMEs form a substantial part of the world economy. On the international level, SMEs however often depend on large providers which is why their ability to influence may be limited.

In order to redeem the promise to commit to the SDGs, companies should however provide information of what they have done differently due to the SDGs, how they have benefited the groups that are in the centre of Agenda 2030, and show that they measure actual progress in this

regard. Companies of all sizes in all fields of industry that engage to the SDGs should investigate how their overall operations and strategy can support Agenda 2030. This may mean changes to their corporate responsibility approaches or even a shift in business strategies and operations. It may open up new ways of doing business for companies. Having this said, I acknowledge that companies depend on their customers, shareholders and local authorities for example, which is why any single company is unlikely to success in making that shift alone. As mentioned, some companies have taken even radical stances in some issues, but these companies are few in number, and their actual impact – and motives for that matter – have not yet been studied.

This study confirms most of what critical corporate responsibility scholars say about the ways in which companies advance development: companies prioritize themselves above global problems, they prioritize those stakeholders who are of financial relevance over others, and they hardly measure their impacts on society. The main reason for companies to commit to the SDGs seems to be public relations. Customers, media, NGOs and employees expect companies to behave responsibly, and committing to a visible global initiative such as the SDGs can be a good way to prove that. Clearly the commitment has not generated much activities though.

Even though the purpose of a qualitative case study is not to generate findings that can be generalized widely, some of the findings in this study may have relevance beyond these companies. Because the studied companies were not special cases among large companies, it can be assumed that similar results could be found in studies of other international companies of similar size and global reach even in other industries. The key findings may well be generalized to other companies, at least large international ones. This in turn may be valuable for further research about companies' role in achieving the Agenda 2030 targets. The key findings of this study are not industry-specific except for the impacts of the EICC framework. Similar guidelines may however exist in other industries as well.

As an extracted conclusion of this study, it can be stated that despite visible commitments to Agenda 2030, companies do not seem to do much different compared to the time before the SDGs. This study has showed that implementing a global development initiative in companies can easily lead to interpreting that initiative into business opportunities that advance business targets, which in turn may lead to poor progress of the aims of the initial initiative.

I hope that this study provides valuable information for those who are interested in how companies and development are interlinked, and how large companies advance the Agenda 2030. I acknowledge that the companies' materials may not give the full picture of the activities nor the ways in which companies influence the success of the SDGs. Thus, further research would be beneficial. For example, studying the development impacts of any specific SDG project – or some other corporate responsibility activity – in a developing country could be interesting. The EICC framework seems important for the ICT industry, and companies' development impacts could also be studied through that. And further, the relative importance of the SDGs compared with other responsibility requirements in companies would be interesting to analyze. The combined development impacts of several companies in one area could also add value to the knowledge of companies' role in development. The development impacts of corporate activism as an emerging trend could also be a research topic for the near future.

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APPENDIX

Research material

This appendix lists the research materials from the different companies, including links either directly to the documents or to internet pages where the documents can be found. The materials are listed here in chronological order. Lists of more than a dozen entries are excluded from this list and the material can be found behind the link that is provided here.

Research material from Lenovo

Corporate responsibility reports:

- *2014/15 Sustainability Report:*
https://www.lenovo.com/us/en/social_responsibility/sustainability_reports/
- *Lenovo Sustainability Report 2016/2017:*
https://www3.lenovo.com/us/en/social_responsibility/FY2017-Lenovo-Sustainability-Report.pdf

Lenovo Blog Archive, eighteen entries during October–December 2018:

- <http://blog.lenovo.com/en/blog/P36>

Lenovo Pressroom Press releases, nine entries during October–December 2017:

- *Happy 25th Birthday ThinkPad!*, 2017, October 5:
<https://news.lenovo.com/pressroom/press-releases/happy-25th-birthday-thinkpad.htm>
- *Lenovo, NAF, and MIT App Inventor Recognized at the CSforALL Summit*, 2017, October 18: <https://news.lenovo.com/pressroom/press-releases/lenovo-naf-and-mit-app-inventor-recognized-at-csforall-summit-2017.htm>
- *Fujitsu, Lenovo and DBJ form PC Joint Venture*, 2017, November 2:
<https://news.lenovo.com/pressroom/press-releases/fujitsu-lenovo-and-dbj-form-pc-joint-venture.htm>
- *Lenovo Delivers Solid Revenue Growth in Second Quarter FY 2017/18*, 2017, November 2:
<https://news.lenovo.com/pressroom/press-releases/lenovo-delivers-solid-revenue-growth-in-second-quarter-fy-201718.htm>

- *Lenovo's New Server Portfolio Seizes 88 #1 World Performance Benchmarks; More than Double its Nearest Competitor*, 2017, November 9:
<https://news.lenovo.com/pressroom/press-releases/lenovo-announces-46-new-world-benchmarks.htm>
- *Lenovo Scores 100% on 2018 Corporate Equality Index*, 2017, November 9:
<https://news.lenovo.com/pressroom/press-releases/lenovo-scores-100-on-2018-corporate-equality-index.htm>
- *Mellanox Deployment Collaboration with Lenovo will Power Canada's Largest Supercomputer Centre with Leading Performance, Scalability for High Performance Computing Applications*, 2017, November 13: <https://news.lenovo.com/pressroom/press-releases/mellanox-deployment-collaboration-with-lenovo-will-power-canadas-largest-supercomputer-centre.htm>
- *Lenovo Accelerates Artificial Intelligence Initiatives to Solve Humanity's Greatest Challenges*, 2017, November 14: <https://news.lenovo.com/pressroom/press-releases/lenovo-accelerates-artificial-intelligence-initiatives-to-solve-humanitys-greatest-challenges.htm>
- *Lenovo and Intel to Deliver Powerful, Energy Efficient Next-Generation Supercomputer to Leibniz Supercomputing Center*, 2017, December 14:
<https://news.lenovo.com/pressroom/press-releases/lenovo-delivers-next-generation-supercomputer-to-leibniz-supercomputing-center.htm>

Research material from HP

Corporate responsibility reports:

- *HP 2014 Living Progress Report*:
<http://www8.hp.com/h20195/v2/getpdf.aspx/c04152740.pdf>
- *2016 Sustainable Impact Report*:
<http://www8.hp.com/h20195/v2/GetPDF.aspx/c05507473.pdf>

Press Blog, ten entries during October–December 2017:

- *The local service bureau that is foretelling 3D printing's global manufacturing revolution*, 2017, October 6:
https://press.ext.hp.com/us/en/blogs/2017/the_local_servicebureauthatisforetelling3dprintingsglobalmanufac.html

- *OMEN by HP brings gamers a TwitchCon challenge, a Mobalytics partnership and a BlizzCon arcade*, 2017, October 31:
https://press.ext.hp.com/us/en/blogs/2017/omen_by_hp_bringsgamersatwitchconchallengea_mobalyticspartnership.html
- *HP advances print renaissance with strategic investment*, 2017, November 1:
https://press.ext.hp.com/us/en/blogs/2017/hp_advances_printrenaissancewithstrategicinvestment.html
- *HP celebrates anniversary by looking to the future powered by reinvention*, 2017, November 2:
https://press.ext.hp.com/us/en/blogs/2017/hp_celebrates_anniversarybylookingtothefuturepoweredbyreinvention.html
- *HP accelerates the path to industrial 3D manufacturing*, 2017, November 9:
https://press.ext.hp.com/us/en/blogs/2017/hp_accelerates_thepathtoindustrial3dmanufacturing.html
- *Q&A with Cheryl Macleod: Advancing the science (and possibilities) of 3D printing materials*, 2017, November 14:
https://press.ext.hp.com/us/en/blogs/2017/q_a_with_cheryl_macleodadvancingthescienceandpossibilitiesof3dpr.html
- *Intel ME Vulnerability*, 2017, November 21:
https://press.ext.hp.com/us/en/blogs/2017/intel_me_vulnerability.html
- *Unveiling new OMEN by HP Collegiate eSports Arena at an innovative university*, 2017, December 6:
https://press.ext.hp.com/us/en/blogs/2017/unveiling_new_omenbyhpcollegiateesportsarenaa_taninnovativeuniver.html
- *HP anticipates next generation of talent with inaugural HP HBCU Business Challenge*, 2017, December 7:
https://press.ext.hp.com/us/en/blogs/2017/hp_anticipates_nextgenerationoftalentwithinauguralhphbcubusiness.html
- *HP and Synaptics*, 2017, December 12:
https://press.ext.hp.com/us/en/blogs/2017/hp_and_synaptics.html

Press releases, eleven entries during October–December 2017:

- *HP Stuns with the New Spectre Portfolio*, 2017, October 4:
<https://press.ext.hp.com/us/en/press-releases/2017/hp-stuns-with-the-new-spectre-portfolio.html>
- *HP Expands Soft Signage and Decor Printing for HP Latex with New Durable Textile Collection*, 2017, October 10: <https://press.ext.hp.com/us/en/press-releases/2017/hp-expands-soft-signage-and-decor-printing-for-hp-latex-with-new.html>
- *HP Inc. Announces Fiscal 2018 Financial Outlook*, 2017, October 12:
<https://press.ext.hp.com/us/en/press-releases/2017/hp-inc--announces-fiscal-2018-financial-outlook.html>
- *HP Unveils World's Most Powerful and First Detachable PC Workstation*, 2017, October 18: <https://press.ext.hp.com/us/en/press-releases/2017/hp-unveils-worlds-most-powerful-and-first-detachable-pc-workstat.html>
- *HP Positioned as a Leader in 2017 IDC MarketScape: Worldwide Security Solutions and Services Hardcopy*, 2017, October 24: <https://press.ext.hp.com/us/en/press-releases/2017/hp-positioned-as-a-leader-in-2017-idc-marketscape--worldwide-sec.html>
- *HP Introduces 24-inch HP DesignJet T830 Multifunction Printer*, 2017, October 30:
<https://press.ext.hp.com/us/en/press-releases/2017/hp-introduces-24-inch-hp-designjet-t830-multifunction-printer.html>
- *HP Completes Acquisition of Samsung Electronics Co., Ltd. Printer Business*, 2017, November 1: <https://press.ext.hp.com/us/en/press-releases/2017/hp-completes-acquisition-of-samsung-electronics-co---ltd--printe.html>
- *HP Accelerates Path to Industrial 3D Manufacturing with New Jet Fusion 3D 4210 Printing Solution and Expanded Materials Portfolio*, 2017, November 9:
<https://press.ext.hp.com/us/en/press-releases/2017/hp-accelerates-path-to-industrial-3d-manufacturing-with-new-jet-.html>
- *HP Inc. Board Declares Dividend*, 2017, November 14:
<https://press.ext.hp.com/us/en/press-releases/2017/hp-inc--board-declares-dividend.html>
- *HP Pushes the Boundaries of Mobile Computing with New Premium 2-in-1*, 2017, December 5: <https://press.ext.hp.com/us/en/press-releases/2017/hp-pushes-the-boundaries-of-mobile-computing-with-new-premium-2-.html>

- *HP delivers first HP PageWide C500 Press for direct digital corrugated printing*, 2017, December 14: <https://press.ext.hp.com/us/en/press-releases/2017/hp-delivers-first-hp-pagewide-c500-press-for-direct-digital-corr.html>

Research material from Dell

Corporate responsibility reports:

- *FY14 Corporate Responsibility Report*: <https://i.dell.com/sites/doccontent/corporate/corp-comm/en/Documents/fy14-cr-report.pdf>
- *FY16 Corporate Social Responsibility Report*: <http://i.dell.com/sites/doccontent/corporate/corp-comm/en/Documents/fy16-cr-report.pdf>

Blogs:

- *Direct2Dell* blog on latest topics at Dell, fifty-five entries during October–December 2017: <https://blog.dell.com/en-us/latest/>

Press releases in Dell News Room Press Releases, nine entries during October–December 2017:

- *Dell EMC Expands Open Networking to Handle Digital Transformation*, 2017, October 4: <http://www.emc.com/about/news/press/2017/20171004-01.htm>
- *Dell Inc. Expects to Donate Over \$14 Million Globally in STEM Education for Underserved Children This Year*, 2017, October 11: <https://www.dell.com/learn/us/en/uscorp1/press-releases/2017-10-11-dell-to-donate-globally-in-stem-education>
- *Dell Expands PCaaS, Management Options for Workforce Transformation*, 2017, October 24: <https://www.dell.com/learn/us/en/uscorp1/press-releases/2017-10-24-dell-expanding-pcaas-management-options-for-workforce-transformation>
- *Dell Announces Biggest Black Friday and Cyber Monday Deals On Widest Selection Ever*, 2017, November 1: <https://www.dell.com/learn/us/en/uscorp1/press-releases/2017-11-01-dell-announces-biggest-black-friday-and-cyber-monday-deals>
- *Dell EMC Strengthens and Expands All-Flash Midrange Storage, Backing it with Industry-Leading Satisfaction Guarantee*, 2017, November 7: <https://www.emc.com/about/news/press/2017/20171107-01.htm>

- *New Dell EMC Solutions Bring Machine and Deep Learning to Mainstream Enterprises*, 2017, November 13: <http://www.emc.com/about/news/press/2017/20171113-01.htm>
- *Dell EMC Industry-Leading Hyper-Converged Infrastructure Solutions Gain PowerEdge Boost*, 2017, November 30: <http://www.emc.com/about/news/press/2017/20171130-01.htm>
- *Dell EMC Networking Chosen for Eurofiber's DCspine to Enable IT Transformation*, 2017, December 6: <http://www.emc.com/about/news/press/2017/20171206-01.htm>
- *Dell Inc. and Lonely Whale Convene Cross-Industry Group to Address Marine Litter*, 2017, December 12: <https://www.dell.com/learn/us/en/uscorp1/press-releases/2017-12-12-dell-and-lonely-whale-convene-cross-industry-group>

Other relevant material:

- White paper "Dell and the United Nation's Sustainable Development Goals": <https://www.delltechnologies.com/en-us/microsites/legacyofgood/2018/support-sdg.htm>